

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
Debtors. : (Jointly Administered)  
----- x

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 28, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Motion for Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) Estimating or Provisionally Allowing Certain Unreconciled Claims Solely for Purposes of Administration of Discount Rights Offering ("Rights Offering Estimation Motion") (Docket No. 11606) [a copy of which is attached hereto as Exhibit D]

On December 28, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Motion for Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) Estimating or Provisionally Allowing Certain Unreconciled Claims Solely for Purposes of Administration of Discount Rights Offering ("Rights Offering Estimation Motion") (without exhibits) (Docket No. 11606) [a copy of which is attached hereto as Exhibit D]
- 3) Notice Of Motion For Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) Estimating Or Provisionally Allowing Claim Solely For Purposes Of Administration Of Discount Rights Offering (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3

through 5 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 5 of Exhibit E attached hereto was incorporated into each Personalized Notice.

Dated: January 3, 2008

/s/ Evan Gershbein

Evan Gershbein

State of California  
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 3rd day of January, 2008, by Evan Gershbein, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

## **EXHIBIT A**

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## **EXHIBIT C**

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## **EXHIBIT D**

Hearing Date And Time: January 17, 2008 at 10:00 a.m.

Objection Deadline: January 11, 2008 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

	X
In re	:
DELPHI CORPORATION, <u>et al.</u>	:
Debtors.	:

NOTICE OF HEARING ON MOTION FOR ORDER PURSUANT TO 11 U.S.C. §§ 105(a)  
AND 502(c) ESTIMATING OR PROVISIONALLY ALLOWING CERTAIN  
UNRECONCILED CLAIMS SOLELY FOR PURPOSES OF  
ADMINISTRATION OF DISCOUNT RIGHTS OFFERING

PLEASE TAKE NOTICE that on December 28, 2007, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed a Motion For Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) Estimating Or Provisionally Allowing Certain Unreconciled Claims Solely For Purposes Of Administration Of Discount Rights Offering (the "Motion").

PLEASE TAKE FURTHER NOTICE that a hearing to consider approval of the Motion will be held on January 17, 2008, at 10:00 a.m. (prevailing Eastern time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Motion must

(a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Supplemental Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, and Administrative Procedures, entered March 20, 2006 (Docket No. 2883) (the "Supplemental Case Management Order") and the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 19, 2007 (Docket No. 10661) (together with the Supplemental Case Management Order, the "Case Management Orders"),

(c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in

hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr. and John K. Lyons), (iii) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Donald Bernstein and Brian Resnick), (iv) counsel for the official committee of unsecured creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (v) counsel for the official committee of equity security holders, Fried, Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), and (vi) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **4:00 p.m. (prevailing Eastern time) on January 11, 2008** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Orders will be considered by the Bankruptcy Court at the Hearing. If no objections to the Motion are timely filed and served in accordance with the procedures set forth herein and in the Case Management Orders, the Bankruptcy Court may enter an order granting the Motion without further notice.

Dated: New York, New York  
December 28, 2007

SKADDEN, ARPS, SLATE, MEAGHER  
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By: /s/ John Wm. Butler, Jr.  
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**Hearing Date And Time: January 17, 2008 at 10:00 a.m.**  
**Objection Deadline: January 11, 2008 at 4:00 p.m.**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
: (Jointly Administered)  
Debtors. :  
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MOTION FOR ORDER PURSUANT TO 11 U.S.C. §§ 105(a) AND 502(c)  
ESTIMATING OR PROVISIONALLY ALLOWING CERTAIN UNRECONCILED  
CLAIMS SOLELY FOR PURPOSES OF ADMINISTRATION OF  
DISCOUNT RIGHTS OFFERING

("RIGHTS OFFERING ESTIMATION MOTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this motion (the "Motion") for an order estimating or provisionally allowing certain unreconciled claims solely for the purposes of administering the Discount Rights Offering,<sup>1</sup> and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (the "Equity Committee," and together with the Creditors' Committee, the "Statutory Committees").

3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9263) and the Disclosure Statement With Respect To Joint Plan

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<sup>1</sup> Capitalized terms not otherwise defined in this Motion have the meanings ascribed to them in the Plan (as defined below).

Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264). Subsequently, on December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan") (Docket No. 11386) and the First Amended Disclosure Statement with respect to the Plan (the "Disclosure Statement") (Docket No. 11388). The Court entered an order approving the adequacy of the Disclosure Statement and granting the related solicitation procedures motion on December 10, 2007 (Docket No. 11389).

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 105(a) and 502(c) of the Bankruptcy Code.

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.<sup>2</sup> At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-

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<sup>2</sup> The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

U.S. subsidiaries are not chapter 11 debtors and have continued their business operations without supervision from the Court.<sup>3</sup>

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

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<sup>3</sup> On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.<sup>4</sup> Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the

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<sup>4</sup> Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas:<sup>5</sup> first, modifying the Company's labor agreements to create a competitive arena in which to conduct business;<sup>6</sup> second, concluding their negotiations with GM to finalize GM's

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<sup>5</sup> In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement. On July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. Under the Delphi-Appaloosa EPCA, the new plan investors agreed to invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007. On October 29, 2007, the Debtors filed a motion requesting this Court's approval of certain proposed amendments to the Delphi-Appaloosa EPCA (Docket No. 10760). In addition, on November 14, 2007, December 3, 2007, and December 5, 2007, the Debtors filed certain additional proposed amendments to the Delphi-Appaloosa EPCA. On December 10, 2007, this Court entered an order granting the motion and approving the proposed amendments (Docket No. 11382).

<sup>6</sup> As of August 29, 2007, this Court had entered the following orders approving settlements between Delphi and each of its U.S. labor unions:

- International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (Docket No. 8693);
- International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America (Docket No. 9106);
- International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers (Docket No. 9107); and
- United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L (Docket No. 9169).

On September 4, 2007, at Delphi's request, this Court entered an order withdrawing without prejudice Delphi's motion for an order under sections 1113(c) and 1114(g) of the Bankruptcy Code authorizing rejection of collective bargaining agreements and modification of retiree welfare benefits (Docket No. 9221).

financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company;<sup>7</sup> third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus;<sup>8</sup> fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint;<sup>9</sup> and fifth, devising a workable solution to their current pension situation.<sup>10</sup>

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<sup>7</sup> On September 6, 2007, Delphi announced that it had entered into agreements with GM consisting of a Global Settlement Agreement (the "GSA") and a Master Restructuring Agreement (the "MRA"). Delphi's comprehensive settlement with GM resolves all outstanding disputes between Delphi and GM. The GSA and MRA were filed as Exhibits 7.20(a) and 7.20(b) to the Plan, respectively. See Docket No. 9263. On October 29, November 14, December 3, December 5, and December 10, 2007, the Debtors filed certain proposed amendments to the GSA and MRA. The approval of such amendments will be considered in connection with the confirmation of the Plan.

<sup>8</sup> In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors have sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, their brake hose and catalyst businesses, and their Saltillo, Mexico brake plant business, as well as their manufacturing equipment and test development equipment at the chassis facility in Saginaw, Michigan. The Debtors also received court approval to sell substantially all of the assets used in their interiors and closures businesses (subject to certain cure disputes) and for bid procedures related to the upcoming sale of substantially all assets used in their steering and halfshaft business.

<sup>9</sup> As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments , which will be transitioned as part of the Company's transformation plan: Steering (for which bidding procedures were approved on December 20, 2007) and Automotive Holdings Group. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.

<sup>10</sup> To that end, on May 31, 2007, this Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 pension plan year funding waivers, which were approved by the IRS on May 1, 2007, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees (collectively, the "Pension Plans"). On July 13, 2007, the IRS modified

E. The Debtors' Plan Of Reorganization

13. By filing the Plan and related Disclosure Statement, the Debtors reached another key milestone in their chapter 11 cases. The Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors' reorganization cases, including GM. Attached as exhibits to the Plan are two agreements, the GSA and the MRA, which provide for a comprehensive settlement with GM. Both agreements are subject to this Court's approval as part of the confirmation process. This Court has scheduled a hearing to consider confirmation of the Plan to commence on January 17, 2008. Currently, the Debtors continue to expect that they will emerge from chapter 11 during the first quarter of 2008.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

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the conditional funding waivers granted to Delphi related to the Pension Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 29, 2008, respectively. On September 28, 2007, the IRS approved a similar waiver with respect to the Delphi Hourly-Rate Employees Plan for the September 30, 2007 pension plan year. On October 25, 2007, this Court granted the Debtors' motion for authority to perform under the terms of that waiver. On October 4, 2007, the IRS, at Delphi's request, further modified the conditions to the initial waivers so that they are generally consistent with the conditions to the most recent waiver.

Relief Requested

15. Pursuant to the Plan, Discount Rights (as defined herein) are to be distributed on a pro rata basis to holders of allowed claims in class C (General Unsecured Claims) under the Plan.<sup>11</sup> Article 7.15(a)(i) of the Plan provides in pertinent part that "[i]f a Claim of a Discount Rights Offering Eligible Holder is not Allowed or otherwise reconciled by the Debtors by the date of commencement of the Confirmation Hearing, such Claim shall be temporarily allowed, solely for purposes of participation in the Discount Rights Offering, in the amount so estimated by the Bankruptcy Court or agreed to by the holder of the claim and the Debtors." To make a pro rata distribution of the Discount Rights in compliance with Article 7.15(a)(i) of the Plan, it is necessary to estimate or temporarily allow any claims that have not been allowed, disallowed, or reconciled (the "Unreconciled Claims") prior to the commencement of the Discount Rights Offering. Although the vast majority of claims against the Debtors have been allowed or reconciled, there remain a number of Unreconciled Claims (including unliquidated or partially unliquidated claims) that will need to be estimated or provisionally allowed for purposes of making the appropriate calculations for a pro rata distribution of the Discount Rights. By this Motion, and in accordance with Article 7.15(a)(i) of the Plan, the Debtors seek the provisional allowance or estimation of Unreconciled Claims, solely for purposes of distributing the Discount Rights, in the amounts set forth on Exhibit 1 attached hereto.<sup>12</sup>

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<sup>11</sup> The Discount Rights will also be distributed pro rata to the class representatives of Class E (Section 510(b) Note Claims), G-2 (Section 510(b) Equity Claims), and H (Section 510(b) ERISA Claims).

<sup>12</sup> Concurrently with service of this Motion, the Debtors will also serve individualized notices to the affected claimants, substantially in the form of Exhibit 2 attached hereto. To the extent a party does not receive an individualized notice, such party's claim either has already been reconciled or such party will not receive Discount Rights for one of the reasons stated in paragraph 18 below. For certain

16. To the extent that the parties listed on Exhibit 1 (or certain other holders of reconciled claims not subject to this Motion) will receive contract cure payments in cash, and those amounts are reconciled prior to the commencement of the Discount Rights Offering, the amount at which such claimants are entitled to participate in the Discount Rights Offering will be correspondingly reduced. Also reflected on Exhibit 1 are certain holders of Supplemental Executive Retirement Program ("SERP") claims for which the holder has not yet filed a proof of claim,<sup>13</sup> but for whom the Debtors will schedule an actuarially determined SERP claim prior to the confirmation hearing so that these claimants are able to participate in the Discount Rights Offering.

17. The Debtors also propose that, should the provisional allowance or estimation results in a particular claimant's receiving more Discount Rights than such claimant should have received based on the ultimate allowed amount of such claim and such rights are transferred or exercised (the "Excess Discount Rights"), then, in the Reorganized Debtors' sole discretion, (a) an amount of New Common Stock (at Plan value) equivalent to the value of the Excess Discount Rights (at Plan value) (the "Discount Rights Value") will be withheld from the ultimate distribution to such claimant or (b) such claimant will be required to remit payment to the Reorganized Debtors in an amount equal to the value of the Excess Discount Rights. This process will effectively implement Article 7.15(a)(i) of the Plan and ensure that ultimate recovery values of claimants with

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unreconciled claims with respect to which the Debtors' estimate is not materially divergent from the claimant's most recent proposal for reconciling the claim or not materially divergent from the asserted amount of the claim, the Debtors have elected to avoid litigation expense and delay and will distribute Discount Rights on the basis of the claimant's most recent proposal or the asserted amount, as applicable.

<sup>13</sup> The Court's bar date order entered on April 12, 2006 did not require SERP claimants to file proofs of claim related to SERP.

Unreconciled Claims will be the same as those of claimants with allowed claims without the need to wait for every claim to be allowed before distributing the Discount Rights.

18. This Motion does not seek estimation or temporary allowance of certain claims which, while filed as general unsecured claims, will not be entitled to distributions as general unsecured claims. Claims not subject to the Motion include Flow-Through Claims, which are not impaired under the Plan (and whose holders received a notice of unimpaired status with their Solicitation Packages), and certain other unsecured claims that will be expunged or otherwise resolved on or shortly after the Effective Date of the Plan, or that have been or will be satisfied pursuant to other orders of the Court. Examples of such claims are (a) claims of individual union members that are subsumed by the union settlement agreements and will accordingly be expunged on the Effective Date of the Plan and (b) the claims of the Pension Benefit Guaranty Corporation, which will be expunged when the Debtors meet their pension obligations on or shortly after the Effective Date of the Plan.

#### Basis For Relief

19. The Plan provides that each holder of an Allowed General Unsecured Claim will receive (i) the number of shares of New Common Stock (at Plan Equity Value) equal to 77.3% of the Face Amount of such Allowed Claim and (ii) the entitlement to participate in the Discount Rights Offering. The Discount Rights Offering will be conducted after confirmation of the Plan and after a registration statement is declared effective by the SEC, but before the Effective Date of the Plan. Through the Discount Rights Offering, holders of general unsecured claims and securities litigation

claims will have the ability to purchase, through the exercise of transferable rights, their pro rata portion of 41,026,309 shares of the New Common Stock of Reorganized Delphi at a price per share of \$38.39, which is a 35.6% discount to Plan Equity Value of \$59.61 (the "Discount Rights"). The Discount Rights Offering will include oversubscription rights, which will allow holders of Discount Rights that have exercised the rights the opportunity to purchase any New Common Stock that is not subscribed by other holders of Discount Rights (the "Discount Oversubscription Rights"). If holders of Discount Rights and Discount Oversubscription Rights do not fully subscribe for the New Common Stock available in the Discount Rights Offering, the Plan Investors will purchase any remaining shares of New Common Stock at a price of \$38.39 per share. The Debtors anticipate that the Discount Rights Offering will commence shortly after the Court confirms the Debtors' Plan and the registration statement becomes effective, and it will accordingly be necessary to distribute the Discount Rights at that time.

20. For purposes of distributing Discount Rights on a pro rata basis, the Plan includes disputed claims in connection with such allocation.<sup>14</sup> Because the Claims of certain Discount Rights Offering Eligible Holders (as defined in the Plan) have not been reconciled (including unliquidated<sup>15</sup> and partially unliquidated claims), and such Claims will likely remain unreconciled as of the Confirmation Hearing Date, the Plan requires that such claims be estimated or provisionally allowed, solely for purposes of administering the

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<sup>14</sup> In pertinent part, Article 1.159 of the Plan defines Pro Rata as "(a) with respect to Claims, at any time, the proportion that the Face Amount of a Claim in a particular Class or Classes bears to the aggregate Face Amount of all Claims (including Disputed Claims, but excluding Disallowed Claims) in such Class or Classes, unless this Plan provides otherwise."

<sup>15</sup> Unliquidated claims previously estimated at \$0 by the Court's order entered on September 28, 2007 (Docket No. 9685) will not participate in the Discount Rights Offering.

Discount Rights Offering. Accordingly, the Debtors seek entry of an order estimating or provisionally allowing the remaining Unreconciled Claims solely for the purposes of the Discount Rights Offering and in an amount set forth on Exhibit 1 attached hereto. The estimation amounts set forth in the individualized notices sent to Unreconciled Claim holders reflect the Debtors' analysis of the documentation attached to these claims, as well as the Debtors' experience in negotiating settlements of, or litigating, similar claims. The proposed estimation amounts set forth on Exhibit 1 hereto do not represent and should not be construed as the Debtors' estimate of probable liability on any Unreconciled Claim, nor do they constitute an admission or other evidence of liability upon such claim.

21. The Debtors also request that, to the extent that such provisional allowance or estimation results in a particular claimant receiving Excess Discount Rights, then, in the Reorganized Debtors' sole discretion, (a) an amount of New Common Stock (at Plan value) equivalent to the Discount Rights Value will be withheld from the ultimate distribution to such claimant or (b) such claimant will be required to remit payment to the Reorganized Debtors in an amount equal to the value of the Excess Discount Rights. Because the Discount Rights will be allocated to holders of Unreconciled Claims before these claims can be finally reconciled, this procedure is necessary to ensure that the Debtors and other creditors are not harmed in the event that a holder of an Unreconciled Claim receives more value through the Discount Rights Offering it is ultimately entitled to once the claim is reconciled.

22. The Debtors further propose that, to the extent the holders of Unreconciled Claims and the Debtors reach agreement on these claims or their proper Discount Rights Offering participation amount prior to the entry of an order confirming the

Plan, such holders be entitled to participate in the Discount Rights Offering at the agreed amount with corresponding Discount Oversubscription Rights. In particular, several claims that were filed as secured claims or claims with other priority status, but which the Debtors assert should be reclassified as general unsecured claims, are included on Exhibit 1 in the amount of \$0 because as currently classified they are not entitled to participate in the Discount Rights Offering under the Plan. Should these claimants agree to reclassify their claims as general unsecured claims prior to the entry of an order confirming the Plan, these claimants would likewise be entitled to participate in the Discount Rights Offering at the agreed amount with corresponding Discount Oversubscription Rights.

Applicable Authority

23. There is ample authority for the Court to estimate and temporarily allow the Unreconciled Claims for purposes of enabling the Debtors to administer the Discount Rights Offering. Indeed, section 502(c) of the Bankruptcy Code provides that the Court shall estimate for purpose of allowance "any contingent or unliquidated claim, the fixing or liquidation of which, as the case may be, would unduly delay the administration of the case." 11 U.S.C. § 502(c). Although section 502(c) provides that a court shall estimate claims for purposes of "allowance," courts have used section 502(c) to estimate claims for more limited purposes, such as determining the amount to be placed in a reserve fund. See, e.g., In re Jacom Computer Servs., Inc., 280 B.R. 570, 573 (Bankr. S.D.N.Y. 2002) (ordering estimation of disputed claims for establishing appropriate reserve); In re Drexel Burnham Lambert Group, Inc., 138 B.R. 723, 740 (Bankr. S.D.N.Y. 1992) (estimating disputed claims for reserve purposes). Here, the Debtors' reorganization Plan

cannot become effective unless the Discount Rights Offering is efficiently administered in accordance with Article 7.15(a)(i) of the Plan. The Debtors cannot achieve this goal unless the Unreconciled Claims are estimated and provisionally allowed, solely for purposes of allocating Discount Rights and administering the Discount Rights Offering. Accordingly, the Motion should be granted to prevent undue delay in the administration of the Debtors' chapter 11 cases and the effectiveness of the Plan.

24. A court may authorize the estimation of a claim using "whatever method is best suited to the circumstances" of a particular case and recognizing that absolute certainty is not possible. Addison v. Langston (In re Brints Cotton Mktg., Inc.), 737 F.2d 1338, 1341 (5th Cir. 1984) (citation omitted). Although the Court is bound by the legal rules that govern the ultimate value of the claim, it has wide discretion in establishing the method to be used to arrive at an estimate of a claim or a group of claims. Id. See also Bittner v. Borne Chem. Co., 691 F.2d 134, 135 (3d Cir. 1982) (estimation requires only "sufficient evidence on which to base a reasonable estimate of the claim"); In re Windsor Plumbing Supply Co., 170 B.R. 503, 521 (Bankr. E.D.N.Y. 1994) (advocating use of probabilities in estimation of claims); In re Baldwin-United Corp., 55 B.R. 885, 898 (Bankr. S.D. Ohio 1985) (estimation "does not require that a bankruptcy judge be clairvoyant").

25. Courts in this district and others have approved similar (and indeed more expansive) procedures through which a debtor is authorized to conduct a rights offering. See e.g., In re XO Commc'ns, Inc., Case No. 02-12947 (Bankr. S.D.N.Y. Sep. 4, 2003) (court entered order estimating maximum amount of certain disputed claims solely for purposes of implementing rights offering pursuant to plan); In re Northwest

Corporation, et al., Case No. 05-17930 (Bankr. S.D.N.Y. Mar. 30, 2007) (approving rights offering procedures); In re Loral Space & Commc'ns Ltd., Case No. 03-41710 (Bankr. S.D.N.Y. Jun. 3, 2005) (same); see also In re Owens Corning, et al., Case No. 00-03837 (Bankr. D. Del. Jul. 11, 2006) (same); Atlas Air Worldwide holdings, Inc., et al., Case No. 04-10792 (S.D. Fla. June 8, 2004) (same).

26. Additionally, section 105(a) of the Bankruptcy Code provides that a bankruptcy court "may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code]." 11 U.S.C. § 105(a). Courts' discretion in choosing the process for estimating claims ranges from conducting summary trials (Baldwin, 55 B.R. at 899), to reviewing written submissions of proposed facts in the absence of a hearing (Windsor, 170 B.R. at 517), to taking the matter under advisement to review of the pleadings and briefs after a hearing (Lane, 68 B.R. at 613). Whatever procedure a bankruptcy court chooses to estimate a claim, it must be consistent with the chapter 11 policy that a "reorganization must be accomplished quickly and efficiently." Bittner, 691 F.2d at 137. Because the estimation of the Unreconciled Claims is required to administer the Discount Rights Offering and to implement the Debtors' Plan, as described above, the relief sought herein also is appropriate pursuant to section 105(a) of the Bankruptcy Code.

#### Notice

27. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case

Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 19, 2007 (Docket No. 10661). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

28. Because the legal points and authorities upon which this Motion relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) estimating and provisionally allowing the unreconciled claims in the amounts identified on Exhibit 1 attached hereto, solely for the purpose of participation in the Discount Rights Offering, and (b) granting the Debtors such other further relief as is just.

Dated: New York, New York  
December 28, 2007

SKADDEN, ARPS, SLATE, MEAGHER  
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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RYAN JAMES J	5140	UNL	05/08/2006	\$0.00
RYAN RICHARD P	10445	UNL	07/24/2006	\$0.00
RYTITLEWSKI DORIS	8971	UNL	07/05/2006	\$0.00
S MALCOLM O HARRISON ESQU	16131	\$25,300.00	08/09/2006	\$0.00
S MCKEE C O B MCINTOSH	7610	\$75,000.00	06/07/2006	\$0.00
SAGER DIANA	10440	UNL	07/24/2006	\$0.00
SAMUEL CHERWINSKI JR	337	\$1,048,298.40	11/04/2005	\$0.00
SAMUEL O OYEFESO	16000	\$2,140.51	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SAUNDRA L HAMLIN	10830	UNL	07/25/2006	\$0.00
SCHIPPER DEBRA	8708	\$95,643.05	06/28/2006	\$0.00
SCHIPPER ROGER	13469	UNL	07/31/2006	\$0.00
SCHLEICH GARY L	7739	UNL	06/09/2006	\$0.00
SCHRAMEK JAMES A	3763	\$1,661.18	05/01/2006	\$0.00
SEARS KAREN	7396	UNL	06/05/2006	\$0.00
SEWAR KENNETH D	12126	UNL	07/28/2006	\$0.00
SHANNON GLENN W	9535	UNL	07/14/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SHEPHERD LAWRENCE L	10277	UNL	07/24/2006	\$0.00
SHOOPMAN DELBERT D	9561	UNL	07/14/2006	\$0.00
SHULMAN ELLIOTT S	7159	UNL	05/30/2006	\$0.00
SIDNEY A SCOTT	15929	\$8,612.00	08/09/2006	\$0.00
SIMPSON JANNIE	5193	UNL	05/08/2006	\$0.00
SINGER DAVID G	7642	UNL	06/08/2006	\$0.00
SIT JEROLD	3071	UNL	04/28/2006	\$0.00
SMILEY DORIS M	16128	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SMITH DIANA B	3246	UNL	04/28/2006	\$0.00
SMITH JAMES E	12090	UNL	07/28/2006	\$0.00
SMITH ROBERT S	4606	UNL	05/04/2006	\$0.00
SMITH THOMAS R	3527	UNL	05/01/2006	\$0.00
SMITHSON STACE J	8518	UNL	06/26/2006	\$0.00
SNELL LINDA F	4796	UNL	05/05/2006	\$0.00
SNOW JAMES E	10401	UNL	07/24/2006	\$0.00
SNYDER III MARION H	14223	\$100,000.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SOFFE A F	5386	UNL	05/09/2006	\$0.00
SOLGAT JERRY J	14171	UNL	07/31/2006	\$0.00
SOULES MERRIE	12027	UNL	07/28/2006	\$0.00
SOVA JANICE A	5078	UNL	05/08/2006	\$0.00
SPYKER EDWARD D	9448	UNL	07/13/2006	\$0.00
STANG ROBERT A	7448	UNL	06/05/2006	\$0.00
STANHOPE JOHN C	9691	UNL	07/17/2006	\$0.00
STEARNNS PRESTON N	7046	UNL	05/30/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STEEPROCK ALYCE	8006	UNL	06/15/2006	\$0.00
STEPHEN ZORICH	16053	UNL	08/09/2006	\$0.00
STRANEY PATRICK J	9980	UNL	07/20/2006	\$0.00
STRIFFLER THOMAS K	3446	UNL	05/01/2006	\$0.00
STROEH STEPHEN L	15365	UNL	07/31/2006	\$0.00
STULL VIRGINIA MD	4088	UNL	05/01/2006	\$0.00
SUSAN E FORD	5551	UNL	05/10/2006	\$0.00
SUZAK LAWRENCE P	9194	UNL	07/10/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SZCZESEK ROBERT J	6547	UNL	05/22/2006	\$0.00
THACKER WALTER R	7948	UNL	06/13/2006	\$0.00
THERESA MOSLEY	9731	\$150,000.00	07/18/2006	\$0.00
THOMAS L ARNOLD	14074	UNL	07/28/2006	\$0.00
THOMAS R MONTOUR	15877	UNL	08/09/2006	\$0.00
TIMOTHY P GLENNON	6857	UNL	05/25/2006	\$0.00
TOMPKINS DOUGLASS L	8696	UNL	06/23/2006	\$0.00
TONI LEE A	3923	UNL	05/01/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TONYETTA L ANDREWS EXS EST	6969	UNL	05/30/2006	\$0.00
TOWNSEND WILLIE J	15790	UNL	08/02/2006	\$0.00
TREGO MICHAEL P	10842	UNL	07/25/2006	\$0.00
Trott THOMAS V	7171	UNL	05/31/2006	\$0.00
TUCKER JIMMY R	8714	UNL	06/28/2006	\$0.00
UPSON RITA	6220	UNL	05/17/2006	\$0.00
VANUS GORDON R	5552	\$22,762.20	05/10/2006	\$0.00
VAUGHN W BOILORE	6170	UNL	05/17/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VENUS J McDOWELL	13810	UNL	08/21/2006	\$0.00
VERNILLE SUSAN	6327	UNL	05/19/2006	\$0.00
VICKI SMITH HOLBROOK	9049	UNL	07/06/2006	\$0.00
VICTORIA J OVERLAND	4086	UNL	04/25/2006	\$0.00
VINCENT H STEINBEISER	6745	UNL	05/24/2006	\$0.00
VINCENT W RICHARD JR	3418	UNL	05/01/2006	\$0.00
VIRGIS W COLBERT	11106	\$797,916.33	07/26/2006	\$0.00
VISCONTI CARL H	12113	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VON GRABE JOACHIM	9503	UNL	07/14/2006	\$0.00
VREELAND JR ROY C	6676	UNL	05/23/2006	\$0.00
WARREN GARY H	4153	UNL	05/01/2006	\$0.00
WEAVER JR FRED C	6230	UNL	05/18/2006	\$0.00
WEINMANN PATRICIA C	16175	UNL	08/09/2006	\$0.00
WELLMAN RAYMOND	7345	UNL	06/02/2006	\$0.00
WEST JAMES B	4794	UNL	05/05/2006	\$0.00
WESTPHAL NANCY	7462	UNL	06/05/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WETTLIN JON	15637	UNL	07/31/2006	\$0.00
WHEATLEY MARY	5653	UNL	05/11/2006	\$0.00
WILDER CATHY L	10829	UNL	07/25/2006	\$0.00
WILKIE THOMAS R	12419	UNL	07/28/2006	\$0.00
WILLIAM E LLOYD AND JANET E	3532	UNL	05/01/2006	\$0.00
WILLIAM E TURNER	7319	UNL	06/01/2006	\$0.00
WILLIAM G BILLIG TR	3492	UNL	05/01/2006	\$0.00
WILLIAM MILLER JR AND LILLIE M	8308	UNL	06/21/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WILLIAMS BETTY A	10568	UNL	07/24/2006	\$0.00
WOLCOTT NORMAN R	3183	UNL	04/28/2006	\$0.00
WOMACK JANICE M	7258	UNL	06/01/2006	\$0.00
WOODBURY MARION L	13477	UNL	07/31/2006	\$0.00
WRIGHT JULIAN	4662	UNL	05/04/2006	\$0.00
WYDNER JOHN D	3912	UNL	05/01/2006	\$0.00
YAHNE JOHN E	11358	UNL	07/27/2006	\$0.00
YOUNGBLOOD JONES LILLY P	7862	UNL	06/13/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
YVONNE ROBERTS	3720	\$43,444.04	05/01/2006	\$0.00
ZAJACZKOWSKI WILLIAM M	4363	UNL	05/02/2006	\$0.00
ZEBULA THOMAS J	8186	UNL	06/19/2006	\$0.00
ZHOU PETER S	10832	\$140,061.72	07/25/2006	\$0.00
ATUL PASRICHA	14020	UNL	07/31/2006	\$0.00
ATUL PASRICHA	14022	UNL	07/31/2006	\$0.00
ATUL PASRICHA	14023	UNL	07/31/2006	\$0.00
ATUL PASRICHA	14024	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ATUL PASRICHA	14025	UNL	07/31/2006	\$0.00
ATUL PASRICHA	14026	UNL	07/31/2006	\$0.00
CATHERINE M ROZANSKI	12184	\$66,421.85	07/28/2006	\$0.00
CIARA M COMERFORD	15936	\$10,000.00	08/09/2006	\$0.00
CIARA M COMERFORD	15937	\$10,000.00	08/09/2006	\$0.00
CRAIG G NAYLOR	11110	\$93,333.00	07/26/2006	\$0.00
DAWES ALAN S	13410	\$584,823.05	07/31/2006	\$0.00
JOHN BLAHNIK	12056	\$80,693.20	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KAREN J CRAFT	15191	\$10,000.00	07/31/2006	\$0.00
KAREN J CRAFT	15192	\$10,000.00	07/31/2006	\$0.00
MILAN BELANS	14935	\$62,620.13	07/31/2006	\$0.00
PAMELA GELLER	12147	UNL	07/28/2006	\$0.00
PASRICHCHA ATUL	14019	\$10,000.00	07/31/2006	\$0.00
PAUL R FREE	15599	\$252,093.54	07/31/2006	\$0.00
RACHEL G BAXTER	14028	UNL	07/31/2006	\$0.00
RACHEL G BAXTER	14029	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RACHEL G BAXTER	14030	UNL	07/31/2006	\$0.00
ROBERT S MILLER JR	14078	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15174	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15175	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15176	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15177	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15178	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15179	\$10,000.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SEAN P CORCORAN	15180	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15181	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15182	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15183	\$10,000.00	07/31/2006	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1373	UNL	12/29/2005	\$0.00
AUTOMOTIVE ELECTRONIC CONTROLS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4576	\$149,937.86	05/03/2006	\$149,937.86
AUTOMOTIVE SAFETY TECHNOLOGIES INC A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC	4574	\$4,032,367.00	05/03/2006	\$3,785,356.00
BILLY WAYNE BRADY	550	\$100,000.00	11/14/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BRADY BILLY W AND RENEE	4288	\$150,000.00	05/01/2006	\$0.00
BRIDGET HAUPERT	1086	\$100,000.00	12/09/2005	\$0.00
BYRON G HURST	2285	\$10,000.00	03/14/2006	\$0.00
CALSONIC KANSEI CORPORATION	11185	\$244,509.04	07/26/2006	\$244,509.04
COLLINS & AIKMAN	15339	\$1,481,668.72	07/31/2006	\$1,367,200.00
CONNECTOR PRODUCTS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4577	\$58,674.29	05/03/2006	\$58,674.29
DENSO INTERNATIONAL AMERICA INC	11241	\$223,895.11	07/26/2006	\$223,895.11
DENSO INTERNATIONAL AMERICA INC	11244	\$3,242,628.87	07/26/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DENSO SALES CALIFORNIA INC	15026	\$22,200.24	07/26/2006	\$0.00
ELMORE JR ARLIS M	5319	UNL	05/08/2006	\$100,000.00
ERIC HAUPERT	1087	\$300,000.00	12/09/2005	\$0.00
EUGENE TERRY MOORE ESQ FOR ARLIS ELMORE	5374	UNL	05/09/2006	\$0.00
F&G MULTI SLIDE INC	16751	\$250,422.69	12/05/2007	\$0.00
FORMER SHAREHOLDERS OF ATRI LLC	14178	\$571,792.00	07/31/2006	\$0.00
GEORGIA SELF INSURERS GUARANTY TRUST FUND	4768	UNL	05/04/2006	\$0.00
HARMAN BECKER AUTOMOTIVE SYSTE	6606	\$191,024.66	05/22/2006	\$181,360.63

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HAYES LEMMERZ INTERNATIONAL INC	11979	\$499,401.49	07/28/2006	\$363,106.00
HOOD CABLE COMPANY	11949	\$1,792,207.26	07/28/2006	\$1,500,000.00
JEREMIAH J SAUNDERS	9438	\$100,000.00	07/13/2006	\$0.00
JOHN O MASON	16752	\$2,850.00	12/14/2007	\$0.00
KAREN HAWK HURST	12407	\$350,000.00	07/28/2006	\$0.00
KRAUS JESSICA	14810	\$500,000.00	07/31/2006	\$0.00
LEAR CORPORATION FOR ITSELF AND THE LEAR ENTITIES LISTED ON THE ATTACHED SUMMARY	14015	\$1,750,068.82	07/31/2006	\$0.00
LIAM P ONEILL	2059	\$50,000.00	02/17/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LIAM P ONEILL	2190	\$50,000.00	03/02/2006	\$0.00
LIQUIDATING ULTIMATE ELECTRONICS INC	11639	\$412,428.88	07/27/2006	\$412,428.88
LISS A SHAPERO	1144	\$1,000,000.00	12/13/2005	\$0.00
LORENTSON MFG CO INC	12192	\$1,296,063.40	07/28/2006	\$536,000.00
LORENTSON MFG CO SW INC	12375	\$449,485.89	07/28/2006	\$449,485.89
LORENTSON TOOLING INC	11625	\$67,422.00	07/27/2006	\$67,422.00
MARK PYC	2226	UNL	03/21/2006	\$0.00
MARY P ONEILL	2188	\$50,000.00	03/02/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARY P ONEILL	2189	\$50,000.00	03/02/2006	\$0.00
HARE KATHALEEN A	9017	UNL	07/05/2006	\$0.00
HARMON LESLIE W	8155	UNL	06/19/2006	\$0.00
HAYWARD WOODROW	16173	UNL	08/09/2006	\$0.00
HEALTON ROBERT L	6104	UNL	05/17/2006	\$0.00
HEISEY DUANE L	10858	UNL	07/25/2006	\$0.00
HEUSTON KEVIN	4728	UNL	05/04/2006	\$0.00
HICKS CAROL D	10173	UNL	07/21/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HIGGINS JOHN J	4540	UNL	05/03/2006	\$0.00
HIPKINS KATHLEEN F	7215	\$155,230.64	05/31/2006	\$0.00
HODSON MARGARET R	4364	\$1,538,340.00	05/02/2006	\$0.00
HOLBROOK MARTIN G	6303	UNL	05/19/2006	\$0.00
HOLZHAUSEN ALAN D	5190	UNL	05/08/2006	\$0.00
HOOVER CONNIE S	6845	UNL	05/25/2006	\$0.00
HORTON ROBERT B	4588	UNL	05/04/2006	\$0.00
HOUSTON JOE E	7900	UNL	06/13/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOWARD CHRISTINE	9170	UNL	07/10/2006	\$0.00
HOWARD PAUL T	6404	UNL	05/22/2006	\$0.00
HU THOMAS S	9248	\$25,000.00	07/10/2006	\$0.00
HUBBARD EDWIN B	9715	\$1,000.00	07/18/2006	\$0.00
HUDSON DAVID F	4417	UNL	05/02/2006	\$0.00
HUFFMAN DAVID L	4419	UNL	05/02/2006	\$0.00
HUGHES MICHAEL J	9450	UNL	07/13/2006	\$0.00
HULLINGER KENT	5132	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
IMOJEAN SOSBE	9836	UNL	07/18/2006	\$0.00
INGAMELLS DOUGLAS R	9996	UNL	07/20/2006	\$0.00
INGAMELLS DOUGLAS R	9997	UNL	07/20/2006	\$0.00
INGAMELLS DOUGLAS R	9998	UNL	07/20/2006	\$0.00
INGAMELLS DOUGLAS R	9999	UNL	07/20/2006	\$0.00
INGAMELLS DOUGLAS R	10000	UNL	07/20/2006	\$0.00
JACK A & LINDA S ENLOW	3323	UNL	05/25/2006	\$0.00
JAMES A DOWEN	401	UNL	11/07/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES J BRADY	8698	\$3.00	06/28/2006	\$0.00
JAMES L AKERS	3190	UNL	04/28/2006	\$0.00
JAMES P ELLIOTT	4785	UNL	05/05/2006	\$0.00
JAMES PAULA	6229	UNL	05/18/2006	\$0.00
JANET K HAMERMILLER	7299	UNL	06/01/2006	\$0.00
JANET L KOWITZ	4992	UNL	05/08/2006	\$0.00
JANIAK GARRETT W	5481	UNL	05/10/2006	\$0.00
JARRED STEVEN	6269	\$19,220.16	05/18/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JASINSKI ROBERT W	10221	UNL	07/21/2006	\$0.00
JEFFREY A MILLER	11375	\$74,000.00	07/27/2006	\$0.00
JERRY M PICKEL	10473	UNL	07/24/2006	\$0.00
JESSE M BANKS	4811	UNL	05/05/2006	\$0.00
JEWELL LORALEI	8643	UNL	06/27/2006	\$0.00
JOHN C HARTMAN	6487	UNL	05/22/2006	\$0.00
JOHN D OPIE	11111	\$1,295,833.33	07/26/2006	\$0.00
JOHN E KEATING	14791	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN F BODNER AND	9893	UNL	07/19/2006	\$0.00
JOHN G AUTEN	348	UNL	11/04/2005	\$0.00
JOHN M KOSTKA	7428	UNL	06/05/2006	\$0.00
JOHNNIE L PATRICK	9732	UNL	07/18/2006	\$0.00
JOHNNY L MOORE	7401	UNL	06/05/2006	\$0.00
JOHNSON BEN	4650	UNL	05/04/2006	\$0.00
JOHNSON STEVIE P	10166	UNL	07/21/2006	\$0.00
JOLEY MARY	7569	UNL	06/06/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JONES JAMES M	3079	UNL	04/28/2006	\$0.00
JONES R B	4559	UNL	05/03/2006	\$0.00
JONES RONALD	16256	UNL	08/24/2006	\$0.00
JORDAN MCCLAIN C	7859	UNL	06/13/2006	\$0.00
JOYCE L KOVAK TR	16281	\$20,000.00	08/31/2006	\$0.00
JULIE HADDING	5628	UNL	05/11/2006	\$0.00
KARIN DAVID C	6425	UNL	05/22/2006	\$0.00
KEATING JOHN E	14789	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEATING JOHN E	14790	UNL	07/31/2006	\$0.00
KENNETH G GROSS	15810	UNL	08/03/2006	\$0.00
KETELHUT RANDY	14897	UNL	07/31/2006	\$0.00
KETTERER KIMBERLY A	9720	UNL	07/18/2006	\$0.00
KIIHR JANICE M	5920	UNL	05/16/2006	\$0.00
KILDOW PAULETTE J	4134	UNL	05/01/2006	\$0.00
KLAPP KEVIN	7492	\$2,100.00	06/05/2006	\$0.00
KOENIG CAREN C	9254	UNL	07/10/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KRAMER FRANCIS J	5917	UNL	05/16/2006	\$0.00
KRAMER THERESA A	13606	UNL	07/31/2006	\$0.00
KURT F KOHLMAYER AND	4703	UNL	05/04/2006	\$0.00
KUSNIR JOHN R	5695	UNL	05/12/2006	\$0.00
LARKE GAIL	7260	UNL	06/01/2006	\$0.00
LARRY D MOWRY	3149	UNL	04/28/2006	\$0.00
LAWHON ALEXANDER C	10803	UNL	07/25/2006	\$0.00
LEISURE RONALD K	4119	UNL	05/01/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LENDVOYI GAIL K	3275	UNL	04/28/2006	\$0.00
LEO A PUDUP AND JOSEPHINE B	5672	UNL	05/12/2006	\$0.00
LEON MC KEEVER	3568	UNL	05/01/2006	\$0.00
LEON MYSIEWICZ	3565	UNL	05/01/2006	\$0.00
LEONARD G BOUGHTON	6294	UNL	05/19/2006	\$0.00
LEONARD MAZUR AND	11138	UNL	07/26/2006	\$0.00
LEROY F KING	7337	UNL	06/02/2006	\$0.00
LEWIS LORI	5202	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LITTELL MICHAEL	15861	\$30,000.00	08/09/2006	\$0.00
LITTLES DORIS E	14031	\$204,000.00	07/31/2006	\$0.00
LORI PALMER BIVENS	9101	UNL	07/07/2006	\$0.00
LORRAINE M BESSEMER	4826	UNL	05/05/2006	\$0.00
LOUIS G HEMMER	6465	UNL	05/22/2006	\$0.00
LOUIS L PYLANT	4791	UNL	05/05/2006	\$0.00
LOUISE R KING	5129	UNL	05/08/2006	\$0.00
LOUISE R KING AND C MELVIN	5128	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LOUNSBERRY JAMES C	14786	UNL	07/31/2006	\$0.00
LUZ M BERNAL	5692	UNL	05/12/2006	\$0.00
MADDEN JUDITH A	15860	\$97,000.00	08/09/2006	\$0.00
MANHERTZ ESTHER M	12093	UNL	07/28/2006	\$0.00
MARCONI RONALD T	8906	\$18,000.00	07/05/2006	\$0.00
MARIA C PALERMO	16191	\$500.00	08/01/2006	\$0.00
MARY G DANIELS	3472	UNL	05/01/2006	\$0.00
MARY G MULLENAX	11115	UNL	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MAXINE O BROWN LUCHEY	3414	UNL	05/01/2006	\$0.00
MC CREE ROBIN	10061	UNL	07/20/2006	\$0.00
MC DONALD DANIEL W	8595	UNL	06/27/2006	\$0.00
MC DONALD ROSS J	5928	UNL	05/16/2006	\$0.00
MCELHENNEY WALLACE	9427	UNL	07/12/2006	\$0.00
MCGILL RICHARD A	9607	\$787,152.80	07/17/2006	\$0.00
MERRILL THOMAS A	10569	UNL	07/24/2006	\$0.00
MICHAEL A RISELAY	8814	\$400,000.00	06/30/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MIESKE FREDERICK L	6914	UNL	05/26/2006	\$0.00
MOORE ROBERT A	8785	UNL	06/30/2006	\$0.00
MORABITO DENA	7356	UNL	06/02/2006	\$0.00
MORABITO PHILIP	7357	UNL	06/02/2006	\$0.00
MORRIS LETITIA K	13513	\$51,653.68	07/31/2006	\$0.00
MORTIMORE JOHN R	11335	UNL	07/27/2006	\$0.00
MURPHY GARY D	3524	UNL	05/01/2006	\$0.00
MURPHY TIMOTHY H	4125	UNL	05/01/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NANCY K YAKUBEK	6472	UNL	05/22/2006	\$0.00
NAOMI C SMUZESKI	6771	UNL	05/24/2006	\$0.00
NASON WILLIAM E	7853	\$18,339.60	06/12/2006	\$0.00
NELSON L COUGHLAN	6106	UNL	05/17/2006	\$0.00
NETHING ROGER L	6281	UNL	05/18/2006	\$0.00
NEZ LUPITA	6113	\$10,000.00	05/17/2006	\$0.00
NICHOLSON WARREN B	9419	UNL	07/13/2006	\$0.00
NORMAN C LANDERS	5195	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NORMAN C LANDERS AND MARCELLA	5199	UNL	05/08/2006	\$0.00
NORMAN R WOLCOTT AND JUDITH L	3182	UNL	04/28/2006	\$0.00
OLFANO ROSS A	6293	UNL	05/19/2006	\$0.00
OMNESS RALPH F	13563	UNL	07/31/2006	\$0.00
ONEIL DARREL W	5795	UNL	05/15/2006	\$0.00
OREN SHOEMAKER AND	4589	UNL	05/04/2006	\$0.00
ORTIE MENDONCA TR UA DTD 111601	15360	\$100,000.00	07/31/2006	\$0.00
OSCAR DE PAULA BERNARDES NETO	11104	\$762,500.00	07/26/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PAGE RICHARD T	7160	UNL	05/30/2006	\$0.00
PAMELA H WAYMIRE	4370	UNL	05/02/2006	\$0.00
PARADISE GAIL A	5260	UNL	05/08/2006	\$0.00
PARISEAU LEONA R	6040	\$177.85	05/16/2006	\$0.00
PARISEAU LETITIA S	9973	UNL	07/20/2006	\$0.00
PARISEAU RICHARD J	15993	UNL	08/09/2006	\$0.00
PARROTT SCOTT J	8820	UNL	06/30/2006	\$0.00
PAUL STEVENS	7688	UNL	06/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PAULINE FAJARDO HOWARD	6403	UNL	05/22/2006	\$0.00
PEARSALL LINDA	3647	UNL	05/01/2006	\$0.00
PEPIN PAUL S	11793	UNL	07/28/2006	\$0.00
PERKINS WALTER R	8973	UNL	07/05/2006	\$0.00
PERRY MALCOLM E	5441	UNL	05/10/2006	\$0.00
PHILLIP CROWDER	3589	UNL	05/01/2006	\$0.00
PICIO II PAUL C	15749	UNL	07/31/2006	\$0.00
PRESSEAU CLAUDE F	9007	UNL	07/05/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PURKEY AMELIA K	7933	\$342,861.00	06/13/2006	\$0.00
QUINLAN JOHN J	2989	UNL	04/27/2006	\$0.00
RAIMAR JAMES A	4359	UNL	05/02/2006	\$0.00
RALPH BARRECA	3231	UNL	04/28/2006	\$0.00
RAPP MICHAEL D	9066	UNL	07/06/2006	\$0.00
RAYMOND F BRANDT	3582	UNL	05/01/2006	\$0.00
RAYMOND KELHOFFER	3081	UNL	04/28/2006	\$0.00
REBA BOYD HOGAN	16074	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
REDD RAYMOND D	5170	UNL	05/08/2006	\$0.00
REGINA BUCKLEY	3318	UNL	04/28/2006	\$0.00
RENO PATRICIA	3039	UNL	04/28/2006	\$0.00
RHOADES RITA	11325	UNL	07/27/2006	\$0.00
RICHARD C STILL	2803	\$500.00	04/26/2006	\$0.00
RICHARD D SPECKER AND CAROLE J	5040	UNL	05/08/2006	\$0.00
RICHARD W TANNER	14075	UNL	07/31/2006	\$0.00
RICHARD ZWOLAK	10617	\$2,987.81	07/25/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RIEGLE WILLIAM E	4386	UNL	05/02/2006	\$0.00
ROBBINS CHERYL	6264	\$175,000.00	05/18/2006	\$0.00
ROBBINS DAVID H	9004	UNL	07/05/2006	\$0.00
ROBERT H BRUST	11105	\$568,958.67	07/26/2006	\$0.00
ROBERT J SZCZESEK AND DONNA M	6548	UNL	05/22/2006	\$0.00
ROBINETTE DENNIS B	8484	UNL	06/26/2006	\$0.00
ROCK EDWARD J	6546	UNL	05/22/2006	\$0.00
ROGER A MEIERS	8625	UNL	06/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RONALD G DENNIS	5153	UNL	05/08/2006	\$0.00
RONALD K LEISURE AND MARY L	3254	UNL	04/28/2006	\$0.00
RORABAUGH FREDERICK C	12405	\$500,000.00	07/28/2006	\$0.00
ROSEMARY BELLAVIA	8618	UNL	06/27/2006	\$0.00
ROWE DONALD G	15727	UNL	07/31/2006	\$0.00
ROY E HAZLETT	5421	UNL	05/10/2006	\$0.00
ROY J ALONGE	6238	UNL	05/18/2006	\$0.00
ROZNOWSKI JOSEPH J	7755	UNL	06/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RUPLEY I JEFFREY P	10695	UNL	07/26/2006	\$0.00
METHODE ELECTRONICS INC	16194	\$2,939,137.00	08/14/2006	\$0.00
METHODE ELECTRONICS MALTA LTD A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC FKA MERIT MALTA METHODE LTD	4575	\$406,570.92	05/03/2006	\$406,570.92
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS	10824	\$79,343.84	07/25/2006	\$53,593.75
RICHARD FRYSON	9245	\$2,000,000.00	07/10/2006	\$0.00
RT SUB LLC FORMERLY KNOWN AS RECEPTEC LLC	15939	\$16,662.36	08/09/2006	\$0.00
SUMIDA AMERICA INC	10372	\$79,613.00	07/24/2006	\$79,613.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TANYA L STUBBS	15780	\$250,000.00	08/01/2006	\$0.00
TOWER AUTOMOTIVE INC	11443	\$841,669.98	07/27/2006	\$0.00
TRANS TRON LTD INC	9263	\$2,901,601.14	07/11/2006	\$2,901,601.14
US AEROTEAM INC	10711	\$444,213.68	07/25/2006	\$0.00
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	\$359,507.57	07/28/2006	\$359,507.57
ABULABAN MAJDI	13446	UNL	07/31/2006	\$0.00
ALAN BOYD ROWLEY	7192	UNL	05/31/2006	\$342,773.79
ALBRECHT DONALD D	12117	UNL	07/28/2006	\$490,552.88

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ALBRECHT DOROTHY	9764	\$149,231.72	07/18/2006	\$0.00
ANDERSON CARRIE	12134	UNL	07/28/2006	\$0.00
ANDERSON JON R	6693	UNL	05/23/2006	\$666,506.63
ARNOLD THOMAS B	9683	UNL	07/17/2006	\$140,169.88
BALSEI MICHAEL	13450	UNL	07/31/2006	\$0.00
BARBARA A SANDERS	12206	UNL	07/28/2006	\$0.00
BARR JAMES	8265	UNL	06/20/2006	\$0.00
BATTENBERG III J T	10582	\$25,577,870.48	07/25/2006	\$21,183,338.91

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BATTENBERG LUANN C	10575	\$1,913,074.87	07/25/2006	\$0.00
BECK BRUCE T	9657	\$1,142,111.00	07/17/2006	\$578,587.03
BECK SUSAN C	9665	\$174,610.00	07/17/2006	\$0.00
BEN FREY	15433	UNL	07/31/2006	\$0.00
BERNARD J QUICK	15635	UNL	07/31/2006	\$0.00
BETTE M WALKER	11951	UNL	07/28/2006	\$0.00
BEVERLY J GASKIN	12393	UNL	07/28/2006	\$0.00
BITTNER DEBRA	15194	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BRADLEY N MCKEAN	14090	\$57,834.00	07/31/2006	\$0.00
BREMER RICHARD J	9833	\$462,000.00	07/18/2006	\$481,959.19
BROOKS GARY J	12097	\$975,345.00	07/28/2006	\$0.00
BROOKS GARY J	12100	\$81,854.00	07/28/2006	\$0.00
BURGNER DAVID	12349	UNL	07/28/2006	\$0.00
CAMERON G B	6500	UNL	05/22/2006	\$0.00
CAMPBELL CAROLYN	9763	\$260,160.05	07/18/2006	\$0.00
CARL J BIRCHMEIER JR	16146	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHARELS M MCWEE	11882	UNL	07/28/2006	\$0.00
CHARLES A COTTEN	3425	\$6,822.24	05/01/2006	\$879,364.89
CHARLES EDWARD BROWN	11276	UNL	07/27/2006	\$0.00
CHARLES R ROBINSON	14787	\$384,250.00	07/31/2006	\$0.00
CHIUCHIARELLI CHERYL	15845	UNL	08/09/2006	\$0.00
CHOON T CHON	15621	UNL	07/31/2006	\$0.00
CHRISTINA J CATTELL	14932	UNL	07/31/2006	\$0.00
CHRISTOPHER D GALLEY	13531	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CIARA M COMERFORD	15935	\$10,000.00	08/09/2006	\$0.00
COLLINS WILLIAM L	10852	UNL	07/25/2006	\$432,950.62
CONNOR JOHN	13574	UNL	07/31/2006	\$0.00
CONSTABLE STEPHEN	14921	\$135,741.00	07/31/2006	\$0.00
COOK CHARLES	15133	UNL	07/31/2006	\$0.00
COSNOWSKI WILLIAM	12445	UNL	07/28/2006	\$0.00
CRACRAFT LARRY F	10605	UNL	07/25/2006	\$0.00
CROUSE LINDA	9759	\$93,767.44	07/18/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CUNNINGHAM JR CHARLES R	9761	\$1,323,260.15	07/18/2006	\$1,056,728.33
CUNNINGHAM MARYBETH	14242	\$432,850.00	07/31/2006	\$0.00
D SCOTT MITCHELL	12409	UNL	07/28/2006	\$0.00
DALE R STELMACH	11952	UNL	07/28/2006	\$0.00
DANA FIDLER	11796	\$392,000.00	07/28/2006	\$0.00
DANA FIDLER	16166	\$148,000.00	08/09/2006	\$0.00
DANIEL B CRISHON	11975	UNL	07/28/2006	\$0.00
DANIEL E WARREN	13537	\$4,788,000.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID A DEAN	12118	\$249,327.00	07/28/2006	\$0.00
DAVID C BARBEAU	11618	UNL	07/27/2006	\$0.00
DAVID KNILL	11971	UNL	07/28/2006	\$0.00
DAVID M SHERBIN	12165	\$10,000.00	07/28/2006	\$0.00
DAVID MARSHALL ANDREWS	12241	\$208,288.00	07/28/2006	\$0.00
DAVID R HEILMAN	9785	\$3,695,502.95	07/18/2006	\$2,576,613.14
DAVID W PATTERSON	13559	\$469,243.00	07/31/2006	\$0.00
DAVID WOHEEEN	12363	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DE RAEDT STEVEN	7754	\$10,600.00	06/09/2006	\$0.00
DEBRA S ALEXANDER	10912	\$27,333.00	07/26/2006	\$0.00
DENNIS M MEAD	9974	\$2,721,806.00	07/20/2006	\$542,251.57
DENNIS S HOEG	13833	\$177,625.00	07/31/2006	\$0.00
DIANE M FRIES	13567	UNL	07/31/2006	\$0.00
DILS PAULA	11628	\$86,802.98	07/27/2006	\$0.00
DILS TIMOTHY M	11629	\$675,689.87	07/27/2006	\$331,744.64
DONALD L RUNKLE	9787	\$13,266,638.38	07/18/2006	\$9,698,616.47

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DONNA L GREENBURY	11282	UNL	07/27/2006	\$0.00
DRALLE DANIEL D	13580	UNL	07/31/2006	\$0.00
DRURY DAVID L	9608	UNL	07/17/2006	\$0.00
DRURY DAVID L	9609	UNL	07/17/2006	\$0.00
DRURY DAVID L	9610	\$216,000.00	07/17/2006	\$0.00
DRURY DAVID L	9611	UNL	07/17/2006	\$0.00
DRURY DAVID L	9612	UNL	07/17/2006	\$0.00
DRURY DAVID L	9613	\$693,840.00	07/17/2006	\$800,637.20

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DUANE A BOLINGER	16036	\$239,909.00	08/09/2006	\$0.00
DUCA STEPHEN	11283	UNL	07/27/2006	\$0.00
EBBERT MARY	9767	\$201,221.25	07/18/2006	\$0.00
EBBERT WILLIAM A	14243	\$3,331,070.67	07/31/2006	\$2,523,497.69
EDWARD E GOETTL	11876	UNL	07/28/2006	\$0.00
EDWARD R ARBITTER JR	11112	UNL	07/26/2006	\$0.00
EICHENLAUB BRIAN	15712	\$42,988.00	07/31/2006	\$0.00
EILEEN D MEAD	9975	\$1,201,266.00	07/20/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ELIA WILLIAM P	14088	\$189,103.00	07/31/2006	\$0.00
EPPOLITO JOHN	12408	UNL	07/28/2006	\$0.00
ERNEST A KNOBELSPIESSE	9137	\$1,929,245.96	07/10/2006	\$1,355,328.90
F TIMOTHY RICHARDS	11955	UNL	07/28/2006	\$0.00
FATZINGER ROBERT	13503	UNL	07/25/2006	\$0.00
FATZINGER ROBERT L	10826	\$497,400.00	07/25/2006	\$0.00
FATZINGER ROBERT L	13506	UNL	07/25/2006	\$214,837.15
FOSTER ROSEMARY	12028	\$118,613.00	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FRANCISCO A ORDONEZ	11961	UNL	07/28/2006	\$0.00
FRANK W HODITS JR	10560	\$15,650.00	07/24/2006	\$0.00
FRANK W HODITS JR	13493	\$12,738.00	07/24/2006	\$0.00
FRANK W HODITS JR	13494	\$13,378.00	07/24/2006	\$0.00
FRANK W HODITS JR	14035	\$140,404.00	07/24/2006	\$0.00
FRANK W HODITS JR	14036	\$907,080.00	07/24/2006	\$452,657.72
FRED J BELLAR III	13578	UNL	07/31/2006	\$0.00
GAFFE KAREN A	9986	\$702,812.53	07/20/2006	\$430,659.69

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GALE STEPHEN	12421	UNL	07/28/2006	\$0.00
GARDNER ANTHONY N	5368	UNL	05/09/2006	\$602,224.30
GARY J BROOKS	12099	\$18,570.00	07/28/2006	\$0.00
GARY J BROOKS	12101	\$18,570.00	07/28/2006	\$0.00
GARY J BROOKS	12102	\$18,000.00	07/28/2006	\$0.00
GARY J BROOKS AND KATHLEEN L	12103	\$1,467,882.00	07/28/2006	\$366,313.05
GARY J SIDDALL	11954	UNL	07/28/2006	\$0.00
GEBBIA STEVEN	16178	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GEORGE B ALBRECHT	9773	\$2,100,876.18	07/18/2006	\$1,440,975.73
GEORGE B SLOAN JR	9782	\$2,252,726.13	07/18/2006	\$1,646,159.25
GERNHART SANDRA	14893	UNL	07/31/2006	\$0.00
GLENN M HOWARTH	15336	UNL	07/31/2006	\$0.00
GOLICK EDWARD A	9536	UNL	07/14/2006	\$459,386.90
GORDON PATRICIA A	9229	UNL	07/10/2006	\$0.00
GRAHAM GERALD	9520	\$2,537,008.00	07/14/2006	\$0.00
GREEN THOMAS	13539	\$2,786,362.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GREGORY A WHITE	15545	UNL	07/31/2006	\$0.00
GREGORY D KOCHENDORFER	13579	\$3,278,053.00	07/31/2006	\$0.00
GROSSE CAROLYN	9985	\$40,371.62	07/20/2006	\$0.00
GROSSE RICHARD R	9992	\$816,184.14	07/20/2006	\$453,400.49
GUY C HACHEY	11973	UNL	07/28/2006	\$0.00
HANDLEY RALPH E	15802	UNL	08/02/2006	\$777,141.97
HEGSTROM JAMES B	10413	UNL	07/24/2006	\$325,547.76
HEILMAN MARY ANN	9762	\$152,148.03	07/18/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HENDRICKSON	16718	UNL	10/04/2007	\$0.00
HENDRICKSON DAVID	16713	\$1,592,050.00	09/24/2007	\$0.00
HENDRICKSON DAVID M	16719	\$540,000.00	10/04/2007	\$0.00
HENDRICKSON DAVID M	16720	UNL	10/04/2007	\$519,348.85
HESTER MARK	15500	UNL	07/31/2006	\$0.00
HOLLASCH KURT D	9439	\$868,272.00	07/13/2006	\$0.00
HOLLASCH KURT D	9666	\$11,700.00	07/17/2006	\$0.00
HOLLASCH KURT D	10562	\$202,000.00	07/24/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOLLASCH KURT D	10563	\$1,720,083.00	07/24/2006	\$0.00
HOLLASCH KURT D	10564	\$88,284.00	07/24/2006	\$0.00
HOLLASCH KURT D	11161	\$1,941,219.00	07/26/2006	\$839,037.10
HOLMES JOHN R	9600	UNL	07/17/2006	\$1,032,621.88
HOSSENLOPP KATHLEEN C	12149	UNL	07/28/2006	\$0.00
HOSSENLOPP PETER M	12150	UNL	07/28/2006	\$607,405.20
HOTCHKIN NICHOLAS	12148	UNL	07/28/2006	\$0.00
ICKES ARTHUR D	5298	UNL	05/08/2006	\$461,161.75

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JACKSON JERRY F	12152	\$179,695.45	07/28/2006	\$787,195.82
JAMES A BERTRAND	11977	UNL	07/28/2006	\$0.00
JAMES A SPENCER	11953	UNL	07/28/2006	\$0.00
JAMES E RIEDY	11278	UNL	07/27/2006	\$0.00
JAMES J GIARDINO	12417	UNL	07/28/2006	\$0.00
JAMES L CROUSE	9774	\$1,739,604.04	07/18/2006	\$1,104,668.26
JAMES L WINIARSKI	14282	\$241,779.00	07/31/2006	\$0.00
JAMES M HEIMAN	15245	\$6,667.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES P WHITSON	11962	UNL	07/28/2006	\$0.00
JAMES W BORZI	12345	UNL	07/28/2006	\$0.00
JAMES WOOLFOLK	13835	\$60,000.00	07/31/2006	\$0.00
JEFFREY J OWENS	11959	UNL	07/28/2006	\$0.00
JERRY L EATON	13832	\$127,830.00	07/31/2006	\$0.00
JIMMY LYNN FUNKE	12170	\$10,000.00	07/28/2006	\$0.00
JOHN A SEFCIK	13542	UNL	07/31/2006	\$0.00
JOHN BERES III	12428	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN D SHEEHAN	15806	\$10,000.00	08/02/2006	\$0.00
JOHN DONALDSON HOLDEN	13463	\$3,000,000.00	07/31/2006	\$0.00
LINOS J JACOVIDES	TBS			\$0.00
ROBERT M SIGLER JR	TBS			\$0.00
CHARLES H GIFFORD	TBS			\$0.00
RONALD R MALANGA	TBS			\$486,591.99
ODAIL THORNS JR	TBS			\$1,694,408.77
JAMES D CHESTNUT	TBS			\$1,183,673.19

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GUY S JONES	TBS			\$989,719.77
CHARLES W ONDRICK	TBS			\$953,981.46
CHARLES R MEIER	TBS			\$912,508.34
ROBERT W KESSLER	TBS			\$832,865.81
MICHAEL O ANDERSON	TBS			\$754,631.06
BRUCE E KIRKHAM	TBS			\$715,227.00
GARY L ROBERTSON	TBS			\$701,102.62
RICHARD M PATRICK	TBS			\$692,810.81

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID I MEYERS	TBS			\$659,481.60
RONALD W BELL	TBS			\$642,941.95
THOMAS L KLUSMEYER	TBS			\$622,282.64
ALLEN W BESEY	TBS			\$612,129.61
DANIEL P SULLIVAN	TBS			\$609,637.33
DAVID R MOORE	TBS			\$607,241.58
LESTER WILKINSON	TBS			\$573,909.94
FREDERICK P ARNDT	TBS			\$565,272.98

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES E LUCKMAN	TBS			\$525,318.69
JAMES W ALBRECHT	TBS			\$514,775.94
STUART R ALLEN	TBS			\$508,298.50
MICHAEL K STOUT	TBS			\$497,455.83
DAVID N GOLDSWEIG	TBS			\$494,594.60
WILLIAM C FINK	TBS			\$480,429.41
KENNETH R DURHAM	TBS			\$480,354.69
JOHN F WIECHART	TBS			\$477,701.49

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GERALD D HEILMAN	TBS			\$466,762.89
SHARON L MILLER	TBS			\$452,832.57
JACOB PIKAART	TBS			\$446,116.35
JOHN R NEVILLE	TBS			\$433,805.25
NORBERT L KELLER	TBS			\$429,575.90
RALPH V WILHELM JR	TBS			\$407,617.48
GEORGE W CHESTNUT JR	TBS			\$401,669.34
DWIGHT L GOODIN	TBS			\$399,450.73

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RICHARD P PERLET	TBS			\$394,995.74
DANIEL C ROBERTS	TBS			\$391,165.83
RONALD W SHIMANEK	TBS			\$389,178.70
ALBERT L CRAWFORD	TBS			\$388,888.32
SUSAN K LAWRENCE	TBS			\$380,357.86
TERRY A NEUBAUER	TBS			\$377,570.41
STEPHEN J LARIMORE	TBS			\$369,142.92
MICHAEL L JULIUS	TBS			\$362,885.41

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID A WINTERBOTTOM	TBS			\$362,290.44
ROBERT P HOFFMAN	TBS			\$354,937.89
DAVID J BASTIN	TBS			\$354,088.20
JAMES A SMITH	TBS			\$322,998.64
PETER F CIAMPA	TBS			\$317,887.55
THOMAS E RIES	TBS			\$305,924.56
ALFRED J POPPITT II	TBS			\$301,091.16
GEORGE J SLETVOLD JR	TBS			\$298,996.94

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROBERT E DETTINGER	TBS			\$292,799.13
DOUGLAS R SCHAFER	TBS			\$292,272.08
WAYNE J VARADY	TBS			\$292,156.89
KEITH W DEYER	TBS			\$280,726.59
RONALD W COX	TBS			\$278,610.96
RONALD L TURKETT	TBS			\$276,697.57
JAMES P FLANAGAN	TBS			\$273,777.47
DEAN L FAULKNER	TBS			\$273,356.86

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DALE E ANDERSON	TBS			\$232,421.17
DENNIS L CHAPPELL	TBS			\$226,378.34
HARI I RADHESHWAR	TBS			\$213,085.63
MICHAEL S FLIGSTEIN	TBS			\$208,513.36
CLEVELAND L PITTMAN	TBS			\$205,731.45
WILLIAM M JENKINS	TBS			\$200,848.49
JAMES C SMIDEBUSH	TBS			\$199,431.70
RANDALL L TWEEDY	TBS			\$199,203.04

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WILLIAM E ZIELKE	TBS			\$197,943.98
KEH-CHUNG M CHAO	TBS			\$195,741.97
JEFFREY T REYNOLDS	TBS			\$195,213.10
JOHN F LAMBERT	TBS			\$194,016.58
CHARLES K VEENSTRA	TBS			\$191,274.55
DONALD K HOOPER	TBS			\$188,793.33
WESLEY A VINCENT	TBS			\$145,458.72
WILLIAM J O'MALLEY JR	TBS			\$127,309.70

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MICHAEL A SWEENEY	TBS			\$120,812.93
ROBERT W FAGAN	TBS			\$94,085.60
ANTHONY LEE	TBS			\$13,535.98
JAMES L RANDOLPH	TBS			\$0.00
HEALTHPLUS OF MICHIGAN INC	13453	UNL	07/31/2006	\$0.00
JOHN E BENZ & CO	14314	\$87,701.00	07/31/2006	\$0.00
US DEPT OF HEALTH AND HUMAN SERVICES	2578	\$65,799.34	04/06/2006	\$0.00
US SECURITIES AND EXCHANGE COMMISSION	2445	UNL	03/16/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VALEO INC	14044	UNL	07/31/2006	\$0.00
1599963 ONTARIO LIMITED	4769	\$297,095.72	05/04/2006	\$300,000.00
1ST CHOICE HEATING & COOLING INC	16606	\$22,046.54	05/14/2007	\$0.00
1ST CHOICE HEATING & COOLING INC	16601	\$22,046.54	05/15/2007	\$0.00
A SCHULMAN INC	11260	\$98,066.34	07/27/2006	\$0.00
A SCHULMAN INC	16627	\$134,297.99	07/17/2007	\$0.00
ABC TECHNOLOGIES INC	1168	\$70,900.93	12/15/2005	\$0.00
ACE AMERICAN INSURANCE COMPANY	13018	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AGFA	8719	\$90,518.74	06/28/2006	\$0.00
AI SHREVEPORT LLC	15299	\$389,277.00	07/31/2006	\$0.00
AIRGAS EAST INC	14279	\$3,649.48	07/31/2006	\$0.00
AKEBONO CORPORATION	2433	\$231,027.90	03/28/2006	\$0.00
ALCOA EXTRUSIONS INC	12009	\$77,872.57	07/28/2006	\$0.00
ALLIANCE PRECISION PLASTICS CO	11575	\$37,451.44	07/27/2006	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1374	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1375	UNL	12/29/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1376	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1377	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1378	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1379	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1380	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1381	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1382	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1383	UNL	12/29/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1384	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1385	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1386	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1387	UNL	12/29/2005	\$0.00
AMERICAN RECYCLING & MANUFACTURING CO INC	16556	\$40,645.16	03/21/2007	\$40,645.15
AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER - NEY INC	7836	\$82,871.31	06/12/2006	\$79,106.44
ANDROID INDUSTRIES LLC	14645	\$3,184,562.00	07/31/2006	\$0.00
ARTHUR ANDERSEN LLP	16748	\$29,559.00	10/15/2007	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AT&T GLOBAL SERIVCES FKA SBC GLOBAL	16636	\$751,745.35	08/06/2007	\$0.00
AT&T GLOBAL SERVICES FKA SBC GLOBAL	16637	\$647,310.88	08/06/2007	\$0.00
AUTOLIV ASP INC	15579	\$2,110,150.00	07/31/2006	\$0.00
AUTOLIV ASP INC	15580	\$2,110,150.00	07/31/2006	\$0.00
AUTOLIV ASP INC	15581	\$2,110,150.00	07/31/2006	\$0.00
AUTOLIV ASP INC	15582	\$2,110,150.00	07/31/2006	\$0.00
AUTOLIV ASP INC	15583	\$2,110,150.00	07/31/2006	\$250,000.00
BALL SYSTEMS	1768	\$9,060.00	02/03/2006	\$9,060.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BASF CORPORATION	16200	\$1,015,234.23	08/14/2006	\$0.00
BEAVER VALLEY MANUFACTURING INC	16615	\$180,633.39	06/15/2007	\$166,062.39
BEST FOAM FABRICATORS INC	16550	\$40,680.44	02/22/2007	\$0.00
BRADFORD INDUSTRIES INC	16564	\$60,814.07	03/05/2007	\$0.00
BRADLEY A BENNETT AND BARBARA R BENNETT	16591	\$643.64	03/29/2007	\$0.00
BREEN COLOR CONCENTRATES INC	13740	\$11,505.71	07/31/2006	\$0.00
BRIAN LEE PENLEY	350	\$9,210.55	11/04/2005	\$0.00
CALVARY DESIGN TEAM INC DBA CALVARY AUTOMATION SYSTEMS	16266	\$113,031.34	08/25/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CALVARY DESIGN TEAM INC DBA CALVARY AUTOMATION SYSTEMS	16378	\$113,031.34	10/20/2006	\$0.00
CAPSONIC AUTOMOTIVE INC	16735	\$778,532.62	10/25/2007	\$0.00
CARAUSTAR CUSTOM PACKAGING GROUP INC	1345	\$42,056.33	12/28/2005	\$0.00
CARCLO TECHNICAL PLASTICS	7311	\$1,870.85	06/01/2006	\$0.00
CAROLYN NEEDHAM	14086	\$100,000.00	07/31/2006	\$0.00
CDW COMPUTER CENTERS INC	419	\$132.69	11/08/2005	\$0.00
CDW COMPUTER CENTERS INC	1659	\$885.80	01/24/2006	\$205.10
CENTRAL CAROLINA PRODUCTS INC	11447	\$50,118.34	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CINGULAR WIRELESS	5084	\$1,370.20	05/08/2006	\$0.00
CINGULAR WIRELESS	5085	\$1,011.99	05/08/2006	\$0.00
CLEO INC	3048	\$18,878.39	04/28/2006	\$0.00
COLLINS & AIKMAN AUTOMOTIVE CANADA CO	16576	\$31,730.72	03/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE EXTERIORS INC	16577	\$10,132.74	03/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE EXTERIORS INC	16578	\$764,853.77	03/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE INTERIORS INC	16579	\$17,054.96	03/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE INTERIORS INC	16575	\$659,963.54	03/16/2007	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
COMERICA LEASING CORPORATION	12177	\$3,464,557.00	07/28/2006	\$375,000.00
CONESTOGA ROVERS & ASSOCIATES INC	16604	\$140,195.09	05/21/2007	\$0.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF APPLIED DATA SYSTEMS INC	16517	\$147,550.00	02/07/2007	\$0.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	16374	\$170,899.32	10/18/2006	\$0.00
CONTROL MASTERS INC	8219	\$3,340.00	06/19/2006	\$0.00
CONTROLS CREW INC	2266	\$8,550.00	03/13/2006	\$0.00
CROWN CREDIT COMPANY	6578	\$2,152.00	05/22/2006	\$0.00
CROWN ENTERPRISES INC	11129	\$269,135.33	07/26/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DENSO CORP	12339	\$697,778.00	07/28/2006	\$0.00
DENSO CORP	12341	\$697,778.00	07/28/2006	\$0.00
DENSO CORPORATION	12340	\$697,778.00	07/28/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11242	\$223,895.11	07/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11243	\$223,895.11	07/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11245	\$223,895.11	07/26/2006	\$0.00
DENSO SALES CALIFORNIA INC	10590	\$22,200.24	07/25/2006	\$0.00
EATON BI STATE VALVE CLAIM	12158	\$2,000,000.00	07/28/2006	\$400,000.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EATON ELECTRICAL	10908	\$4,692.90	07/26/2006	\$0.00
EATON HYDRAULICS INC	11029	\$1,865.03	07/26/2006	\$0.00
EATON YALE LTD	10970	\$14,019.41	07/26/2006	\$14,019.41
ENERGY ENGINEERING & CONSULTING SERVICES LLC	179	\$4,480.00	10/28/2005	\$0.00
ESSEX GROUP INC	11530	\$795,196.61	07/27/2006	\$0.00
FCI AUSTRIA GMBH	14042	\$711.42	07/31/2006	\$0.00
FEDERAL EXPRESS CORPORATION	15604	\$1,000.00	07/31/2006	\$0.00
FEDERAL MOGUL CORPORATION	1111	\$1,952,349.57	12/12/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FHBC AMERICA INC	6991	\$168,862.08	05/30/2006	\$0.00
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	\$633,258.00	01/26/2006	\$0.00
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	\$499,659.22	07/27/2006	\$0.00
FREUDENBERG NOK INC	11602	\$4,638.17	07/27/2006	\$0.00
FREUDENBERG NONWOVENS LP EFT	5463	\$17,971.26	05/10/2006	\$0.00
FRYS METAL INC A COOKSON ELECTRONICS COMPANY	15679	\$12,284.59	07/31/2006	\$0.00
FRYS METAL INC A COOKSON ELECTRONICS COMPANY	15681	\$58,228.25	07/31/2006	\$0.00
FURUKAWA ELECTRIC NORTH AMERICA APD INC AND FURUKAWA ELECTRIC COMPANY	12347	\$2,589,684.56	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GENERAL ELECTRIC CAPITAL CORP	15452	\$651,626.18	07/31/2006	\$635,904.99
GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC	500	\$6,837.48	11/10/2005	\$6,837.48
GENERAL PRODUCTS DELAWARE CORP	8780	\$723,930.00	06/30/2006	\$40,000.00
GREAK & BUSBY PC	8502	\$20,000.00	06/26/2006	\$0.00
GUIDE CORPORATION	14070	UNL	07/31/2006	\$0.00
GW PLASTICS INC	68	\$179,190.75	10/21/2005	\$0.00
GW PLASTICS INC	69	\$75,093.37	10/21/2005	\$0.00
GW PLASTICS INC	70	\$276,013.27	10/21/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GW PLASTICS INC	72	\$107,785.70	10/22/2005	\$0.00
HAMLIN TOOL & MACHINE CO INC	11950	\$32,225.40	07/28/2006	\$0.00
HAYES LEMMERZ INTERNATIONAL INC	11980	\$499,401.49	07/28/2006	\$0.00
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10393	UNL	07/24/2006	\$0.00
HIDRIA USA	3734	\$30,248.78	05/01/2006	\$0.00
HIGHLAND INDUSTRIES INC	10966	UNL	07/26/2006	\$0.00
HIGHLAND INDUSTRIES INC	10967	UNL	07/26/2006	\$0.00
HIRSCHMANN CAR COMMUNICATIONS GMBH	14313	\$263,963.41	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOLSET ENGINEERING COMPANY LTD CO CUMMINS BUSINESS SERVICES	11214	\$4,950.96	07/26/2006	\$0.00
HURLEY PACKAGING OF TEXAS INC	8519	\$40,000.00	06/26/2006	\$40,000.00
ILLINOIS UNION INSURANCE COMPANY	13309	UNL	07/28/2006	\$0.00
INTESYS TECHNOLOGIES INC	10770	\$511,037.71	07/25/2006	\$0.00
JAMES HUTZ JR	3139	\$2,157,683.93	04/28/2006	\$0.00
JANE M DUFFY	3175	UNL	04/28/2006	\$0.00
JOHN E BENZ & CO	14297	UNL	07/31/2006	\$0.00
JOHNSON CONTROL INC BATTERY GROUP	15526	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS BATTERY GROUP INC	15513	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15514	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15515	UNL	07/31/2006	\$0.00
JOHN K HARRIS	13603	UNL	07/31/2006	\$0.00
JOHN P ARLE	11978	UNL	07/28/2006	\$0.00
JOHN R HACKETT	13447	UNL	07/31/2006	\$0.00
JONES N ALISON	12434	UNL	07/28/2006	\$0.00
JOSEPH D CAMPBELL	16031	\$400,000.00	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOSEPH E PAPELIAN	12443	UNL	07/28/2006	\$0.00
JOSEPH P GUMINA	11878	\$924,112.00	07/28/2006	\$0.00
JUDITH S MATZELLE	16089	UNL	08/09/2006	\$0.00
KAREN J CRAFT	15190	\$10,000.00	07/31/2006	\$0.00
KAREN L HEALY	11972	UNL	07/28/2006	\$0.00
KAREN S SATTERTHWAITE	10234	\$15,180.03	07/21/2006	\$0.00
KARVONEN THOMAS D	9834	\$619,909.00	07/18/2006	\$0.00
KARVONEN THOMAS D	9835	\$50,728.00	07/18/2006	\$295,894.02

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KAUPPILA DAVID	12360	UNL	07/28/2006	\$0.00
KELLY JOHN J	12026	UNL	07/28/2006	\$0.00
KEMMER CAROL	12012	UNL	07/28/2006	\$0.00
KENNETH G SWAN	15196	\$2,006,543.51	07/31/2006	\$0.00
KENNETH L ZUREK	12444	UNL	07/28/2006	\$0.00
KESLER LARRY D	10213	\$1,756,608.71	07/21/2006	\$1,239,549.37
KESLER MARLENE M	10216	\$93,976.44	07/21/2006	\$0.00
KEVIN M BUTLER	11976	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEVIN R HEIGEL	13511	UNL	07/31/2006	\$0.00
KIDD DARRELL	11319	UNL	07/27/2006	\$0.00
KRALOVICH GEORGE A	11163	\$1,116,328.27	07/26/2006	\$566,321.13
KRALOVICH JANICE R	11097	\$38,275.17	07/26/2006	\$0.00
KRAUSCH DAVID	14077	\$791,894.00	07/31/2006	\$0.00
KRIEGER HARVEY J	9817	\$1,082,431.00	07/18/2006	\$0.00
KRIEGER HARVEY J	9818	\$44,131.00	07/18/2006	\$329,403.10
KUPLICKI FRANCIS	12420	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KYLE M H JONES	12376	UNL	07/28/2006	\$0.00
LAFONTAINE WILLIAM	11964	\$180,600.00	07/28/2006	\$0.00
LARRY F CRACRAFT	13596	UNL	07/31/2006	\$254,391.14
LARRY V JOHNSON	11946	UNL	07/28/2006	\$0.00
LIBERO FIORVENTO	14744	UNL	07/31/2006	\$0.00
LIENESCH JOHN H	9867	\$1,129,205.00	07/19/2006	\$372,923.85
LIENESCH KATHLEEN JO	9896	\$74,702.00	07/19/2006	\$0.00
LININGER CHARLES D	12119	UNL	07/28/2006	\$456,265.83

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LIPPA MICHAEL R	9977	UNL	07/20/2006	\$0.00
LIPPA MICHAEL R	9978	UNL	07/20/2006	\$0.00
LIPPA MICHAEL R	9979	UNL	07/20/2006	\$492,943.73
LOIS A ROSE	9661	\$139,823.00	07/17/2006	\$0.00
LORI A OSTRANDER	16094	\$396,655.00	08/09/2006	\$0.00
LUNDBERG DENYS	11100	\$118,952.94	07/26/2006	\$0.00
LUNDBERG EDWARD	11096	\$831,964.51	07/26/2006	\$511,228.11
MARGARET M FUKUDA	15823	\$10,000.00	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARGARET M FUKUDA	15824	\$10,000.00	08/09/2006	\$0.00
MARGARET M FUKUDA	15827	\$10,000.00	08/09/2006	\$0.00
MARJORIE HARRIS LOEB	12231	UNL	07/28/2006	\$0.00
MARK A LEWIS	12413	UNL	07/28/2006	\$0.00
MARK C LORENZ	11970	UNL	07/28/2006	\$0.00
MARK G CHEMA	13467	UNL	07/31/2006	\$0.00
MARK WEBER	11960	UNL	07/28/2006	\$0.00
MARQUIS TERRY L	9287	\$9,600.00	07/11/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARQUIS TERRY L	9288	\$19,200.00	07/11/2006	\$0.00
MARQUIS TERRY L	9289	\$937,667.91	07/11/2006	\$0.00
MARQUIS TERRY L	9290	UNL	07/11/2006	\$0.00
MARQUIS TERRY L	9291	\$5,415.92	07/11/2006	\$0.00
MARQUIS TERRY L	9292	\$950,107.35	07/11/2006	\$609,382.60
MARTIN P SHERIDAN	16159	UNL	08/09/2006	\$0.00
MARY BETH CUNNINGHAM	9786	\$209,007.52	07/18/2006	\$0.00
MARY BETH SAX	11345	UNL	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARY H SCHAFER	12446	UNL	07/28/2006	\$0.00
MARYBETH B MACIAK	13414	UNL	07/31/2006	\$0.00
MAYNE CONSTANCE E	9660	\$106,380.00	07/17/2006	\$0.00
MAYNE JIMMY C	9659	\$1,265,725.00	07/17/2006	\$492,325.19
MEIER BARBARA	10270	\$74,779.37	07/24/2006	\$0.00
MEIER GERALD T	10212	\$1,395,391.11	07/21/2006	\$848,364.91
MICHAEL A HUSAR JR	5385	\$5,426.66	05/09/2006	\$833,695.09
MICHAEL K LESLIE	15950	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MICHAEL P GANNON	11974	UNL	07/28/2006	\$0.00
MICHAEL P ROSE	9662	\$807,906.00	07/17/2006	\$381,562.70
MICHAEL RICHARDSON	13827	\$275,930.00	07/31/2006	\$0.00
MOBLEY MD EVELYN H	4443	UNL	05/01/2006	\$17,392.41
MONTGOMERY SHARON	9213	UNL	07/10/2006	\$189,726.80
NEAL P SWEENEY	11624	UNL	07/27/2006	\$0.00
NICHOLAS G CASSUDAKIS	12121	\$1.00	07/28/2006	\$0.00
OFFENBACHER LON	16258	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ONEILL BRIAN P	11226	UNL	07/26/2006	\$826,624.66
PAPROCKI JEFFREY	15618	UNL	07/31/2006	\$0.00
PARKINSON BRUCE	15273	\$14,757.00	07/31/2006	\$0.00
PATRICIA HELM	11101	\$110,554.41	07/26/2006	\$0.00
PATRICK M GRIFFIN	12169	\$6,667.00	07/28/2006	\$0.00
PAUL L MARSHALL	12368	UNL	07/28/2006	\$0.00
PAUL W HEGWOOD JR	12416	UNL	07/28/2006	\$0.00
PETERSON JEFFERY M	15745	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
QUINLAN KEVIN J	11619	UNL	07/27/2006	\$0.00
R SCOTT BAILEY	15578	UNL	07/31/2006	\$0.00
RACHEL HEIDENREICH	16008	UNL	08/09/2006	\$0.00
RALPH J POLEHONKI	13545	UNL	07/31/2006	\$0.00
RAUSCH CARL G	16013	\$2,101,279.00	08/09/2006	\$1,269,121.10
RAY C CAMPBELL	9784	\$3,639,179.53	07/18/2006	\$2,652,916.02
RAYHILL MICHAEL	14253	\$463,735.31	07/31/2006	\$0.00
RAYMOND A DEIBEL	15544	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RAYMOND L JOHNSON JR	12422	UNL	07/28/2006	\$0.00
REBECCA S FARLESS	12220	UNL	07/28/2006	\$0.00
RICHARD J JOK	13831	\$246,003.00	07/31/2006	\$0.00
RICHARD P NASH	13830	\$9,870.00	07/31/2006	\$0.00
RITZENTHALER FRANCIS H	8939	\$7,003.75	07/05/2006	\$0.00
RITZENTHALER FRANCIS H	8940	\$20,000.00	07/05/2006	\$0.00
RITZENTHALER FRANCIS H	8941	\$1,019,038.00	07/05/2006	\$0.00
RITZENTHALER FRANCIS H	8942	\$1,068,640.00	07/05/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RITZENTHALER FRANCIS H	8947	\$13,151.00	07/05/2006	\$0.00
RITZENTHALER FRANCIS H	8948	\$18,225.00	07/05/2006	\$440,135.54
ROBERT J REMENAR	11956	UNL	07/28/2006	\$0.00
ROBINSON JOHN H	7412	UNL	06/05/2006	\$996,915.45
ROBINSON LOGAN	10053	\$5,157.00	07/20/2006	\$0.00
RODEMAN DONALD W	5790	UNL	05/15/2006	\$0.00
RODEMAN DONALD W	5791	UNL	05/15/2006	\$0.00
RODEMAN DONALD W	5792	UNL	05/15/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RODEMAN DONALD W	5793	UNL	05/15/2006	\$216,347.30
RODNEY ONEAL	11969	UNL	07/28/2006	\$0.00
ROGERS JOSEPH	15677	UNL	07/31/2006	\$0.00
RONALD E JOBE	15622	UNL	07/31/2006	\$0.00
RONALD M POGUE	11957	UNL	07/28/2006	\$0.00
RONALD PIRTLE	11958	UNL	07/28/2006	\$0.00
RONALD VOIGT	13828	\$262,767.00	07/31/2006	\$0.00
ROOSE GERARD	12412	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROSE CHARLES L	11119	UNL	07/27/2006	\$368,720.27
RUNKLE VIRGINIA	9758	\$1,917,872.23	07/18/2006	\$0.00
SABAU MARK D	11268	UNL	07/27/2006	\$0.00
SALRIN SARAH	13465	\$2,546,940.00	07/31/2006	\$0.00
SANCHEZ OSCAR	13512	UNL	07/31/2006	\$0.00
SANDRA P THOMPKINS	11605	\$60,500.00	07/27/2006	\$0.00
SANDRA Y MCCULLOCH	15444	UNL	07/31/2006	\$0.00
SATTERTHWAITE C RICHARD	10217	\$427,348.62	07/21/2006	\$221,062.65

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SCOTT A MCBAIN	12392	UNL	07/28/2006	\$0.00
SEAN P CORCORAN	15184	\$10,000.00	07/31/2006	\$0.00
SERGIO L CARRILLO	11254	\$350,000.00	07/27/2006	\$0.00
SHAFFER LOWELL K	16110	\$1,748,075.00	08/09/2006	\$514,123.00
SHEPERD SUSAN	15968	\$10,000.00	08/09/2006	\$0.00
SHOLL J D AND SHOLL ROSEMARIE S	10572	\$2,811,699.50	07/25/2006	\$371,390.62
SHRIKANT M JOSHI	15598	\$317,210.00	07/31/2006	\$0.00
SLOAN KRISTIN	9757	\$132,646.19	07/18/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SMITH RAYMOND C	11909	UNL	07/20/2006	\$50,062.30
SOSNOWCHIK BARBARA K	16711	\$79,902.00	09/24/2007	\$0.00
SOSNOWCHIK THOMAS J	10765	\$320,532.00	07/25/2006	\$0.00
SOSNOWCHIK THOMAS J	16710	\$5,836.00	09/24/2007	\$0.00
SOSNOWCHIK THOMAS J	16712	\$1,524,000.00	09/24/2007	\$0.00
SOSNOWCHIK THOMAS J	16715	\$76,442.00	09/27/2007	\$861,415.82
STEVEN A KIEFER	15448	UNL	07/31/2006	\$0.00
STEVEN DERAEDT	16181	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STIPP KEITH	12411	UNL	07/28/2006	\$0.00
STRANEY MICHAEL D	13575	\$6,000,000.00	07/31/2006	\$0.00
STRANEY PATRICK J	8781	UNL	06/30/2006	\$0.00
STRANEY PATRICK J	16722	\$1,127,091.00	10/09/2007	\$0.00
STRANEY PATRICK J	16723	\$732,609.00	10/09/2007	\$550,626.45
TERRY GAY	16014	\$524,695.00	08/09/2006	\$0.00
TERRY M WILLINGHAM	13541	UNL	07/31/2006	\$0.00
THEODORE LEWIS	9603	\$10,000.00	07/17/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THEODORE LEWIS	9604	\$19,523.00	07/17/2006	\$0.00
THEODORE LEWIS	10626	\$1,312,436.00	07/25/2006	\$0.00
THERESA A BROWN FORMERLY THERESA A MITCHELL	11277	UNL	07/27/2006	\$0.00
THOMAS ANNA	14183	\$29,530.00	07/31/2006	\$0.00
THOMAS D GOODMAN	12115	UNL	07/28/2006	\$0.00
THOMAS D GOODMAN	12124	UNL	07/28/2006	\$0.00
THOMAS J SOSNOWCHIK	16704	\$281,332.00	09/14/2007	\$0.00
THOMAS N TWOMEY	15623	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TIMOTHY J SKINNER	13558	\$149,036.00	07/31/2006	\$0.00
TOSCH GAY	9765	\$1,329,479.55	07/18/2006	\$0.00
TOSCH PAUL J	9783	\$4,810,566.48	07/18/2006	\$4,099,753.52
TROUTMAN TERRY	12362	UNL	07/28/2006	\$0.00
VALDEZ RACHELLE R	14063	UNL	07/31/2006	\$0.00
VANDENBERG FREDERIC P	8575	UNL	06/26/2006	\$447,978.29
VINCENT R DEZORZI	13829	\$202,330.00	07/31/2006	\$0.00
VOLKER J BARTH	11321	UNL	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
W ALAN LEVIJOKI	8759	\$180.00	06/29/2006	\$692,954.99
WARREN WILLIAM S	7793	UNL	06/12/2006	\$1,720,220.81
WAYNE H BANK	10854	\$20,000.00	07/25/2006	\$424,890.38
WEATHERALL JEFFREY	12179	\$169,251.00	07/28/2006	\$0.00
WESLEY D HELM	11033	\$1,690,647.15	07/26/2006	\$943,091.30
WILLIAM B HANNA	13543	\$180,600.00	07/31/2006	\$0.00
WILLIAM C SPELMAN	15998	UNL	08/09/2006	\$256,474.07
WILLIAM GERALD VANCE	14831	\$8,107.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15524	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15532	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15519	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15520	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15521	UNL	07/31/2006	\$0.00
JORGENSEN RONALD E	11892	\$82,299.00	07/28/2006	\$0.00
KILROY REALTY LP	13268	\$3,000,000.00	07/31/2006	\$2,186,444.67
LASALLE NATIONAL BANK AS TRUSTEE	11463	\$65,178.00	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LASALLE NATIONAL TRUST NA C O NICOLSON PORTER AND LIST INC	11464	UNL	07/27/2006	\$65,178.00
LIGHTSOURCE PARENT CORPORATION	14245	\$6,001,722.00	07/31/2006	\$0.00
LTC ROLL & ENGINEERING CO	5	\$49,513.82	10/13/2005	\$0.00
MAC ARTHUR CORPORATION	16616	\$414,063.61	06/22/2007	\$414,063.61
MARCO MANUFACTURING CO	11132	\$261,038.88	07/26/2006	\$0.00
METALFORMING TECHNOLOGIES INC	16612	\$257,482.41	06/11/2007	\$0.00
MICROSYS TECHNOLOGIES INC	2053	\$9,044.19	02/17/2006	\$0.00
MICROSYS TECHNOLOGIES INC	2054	\$1,775.00	02/17/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MJ CELCO	12183	\$800,000.00	07/28/2006	\$0.00
MORGAN ADVANCED CERAMICS DIAMONEX PRODUCTS DIV	11534	\$550,547.81	07/27/2006	\$0.00
MOTOR CITY ELECTRIC CO	13591	\$10,487.41	07/31/2006	\$0.00
MOTOROLA INC	8391	\$8,385,154.00	06/22/2006	\$2,430,476.00
NEOSONG USA INC	5053	\$2,502.00	05/08/2006	\$0.00
NU TECH PLASTICS ENGINEERING INC	1279	\$13,957,130.00	12/27/2005	\$100,000.00
OHIO PUBLIC UTILITIES COMMISSION	11128	\$817.55	07/26/2006	\$0.00
OKI AMERICA INC	13743	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
OKI AMERICA INC	16318	\$1,428,927.86	09/14/2006	\$1,424,726.05
ONYX ENVIRONMENTAL SERVICES ELECTRONICS RECYCLING DIV	2344	\$1,213.39	03/21/2006	\$1,213.39
PACIFIC EMPLOYERS INSURANCE COMPANY	13080	UNL	07/28/2006	\$0.00
PARK ENTERPRISES OF ROCHESTER INC	16395	\$655,686.82	10/30/2006	\$655,686.62
PBR KNOXVILLE LLC	15847	UNL	08/09/2006	\$0.00
PBR TENNESSEE INC	15883	UNL	08/09/2006	\$0.00
PENNEY JAMES	11395	\$115,276.00	07/27/2006	\$0.00
PORTAGE COUNTY WATER RESOU OH	16292	\$17,967.88	09/08/2006	\$17,967.88

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
POTTER MICHAEL	11911	\$8,408.00	07/28/2006	\$0.00
PREFERRED Sourcing LLC	11531	\$97,416.63	07/27/2006	\$0.00
RADIALL JERRIK INC	3711	\$6,345.00	05/01/2006	\$0.00
RAWAC PLATING COMPANY	16334	\$398,139.37	09/25/2006	\$45,413.53
RLI INSURANCE COMPANY	2539	UNL	04/03/2006	\$0.00
RLI INSURANCE COMPANY	6668	UNL	05/23/2006	\$0.00
ROBERT BOSCH GMBH	16220	\$15,000,000.00	08/16/2006	\$2,375,000.00
RT SUB LLC FORMERLY KNOWN AS RECEPTEC LLC	16507	\$98,790.36	02/05/2007	\$98,790.36

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SALGA PLASTICS INC	1167	\$23,602.68	12/15/2005	\$0.00
SBC ADVANCED SOLUTIONS INC	912	\$3,841.74	11/28/2005	\$0.00
SBC GLOBAL	1578	\$373,508.42	01/17/2006	\$373,099.88
SBC GLOBAL	1581	\$816.99	01/17/2006	\$816.99
SBC GLOBAL	1583	\$21.91	01/17/2006	\$0.00
SBC GLOBAL	2103	\$691,047.51	02/23/2006	\$574,354.91
SBC LONG DISTANCE INC	1579	\$1,000.00	01/17/2006	\$0.00
SBC YELLOW PAGES	563	\$103.31	11/14/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SECRETARY OF LABOR ON BEHALF OF THE DELPHI PERSONAL SAVINGS PLAN FOR HOURLY RATE EMPLOYEES IN THE UNITED STATES	15135	UNL	07/31/2006	\$2,100,000.00
SHOWERS GROUP INC & SHEPARD MFG CO INC	4211	\$7,528.00	05/01/2006	\$0.00
SIEMENS AG	2571	\$30,556.80	04/06/2006	\$0.00
SIEMENS ENERGY & AUTOMATION INC	8675	\$12,639.39	06/27/2006	\$4,423.79
SIEMENS VDO AUTOMOTIVE INC	2773	\$2,291,767.58	04/26/2006	\$1,000,000.00
SIERRA LIQUIDITY FUND	16716	\$26,076.60	09/26/2007	\$0.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR	15976	\$991.00	08/09/2006	\$991.00
SOUTH TEXAS COLLEGE	16590	\$1,257.82	03/28/2007	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SOUTHWEST RESEARCH INSTITUTE	12109	\$797.40	07/28/2006	\$0.00
SPCP GROUP LLC AS ASSIGNEE OF BEAVER MANUFACTURING COMPANY	14133	\$267,469.05	07/31/2006	\$0.00
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	\$1,956,624.48	05/22/2006	\$0.00
SSOE INC	16541	\$31,991.00	02/13/2007	\$0.00
SUPPLIER LINK SERVICES INC	808	\$51,817.86	11/22/2005	\$0.00
TAKATA CORPORATION	10968	UNL	07/26/2006	\$0.00
TAKATA CORPORATION	10965	UNL	07/26/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14943	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14944	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14945	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14946	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14947	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14948	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14949	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14950	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14951	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14952	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14953	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14954	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14955	UNL	07/31/2006	\$1,250,000.00
TECHNOLOGY PROPERTIES LTD	14956	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14957	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14958	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14959	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14960	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14961	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14962	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15151	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15152	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15153	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15154	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15155	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15156	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15157	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15158	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15159	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15160	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15161	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15162	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15163	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15164	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15165	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15166	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15167	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15168	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15169	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15170	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15172	UNL	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15381	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15382	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15383	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15384	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15385	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15386	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15387	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15388	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15389	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15390	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15391	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15392	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15393	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15394	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15395	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15397	UNL	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15398	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15399	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15400	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15401	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15402	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15403	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15404	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15405	UNL	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15406	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15407	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15408	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15409	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15410	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15411	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15412	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15413	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15414	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15415	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15416	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15418	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15419	UNL	07/31/2006	\$0.00
WILLIAM R HERREN	11944	UNL	07/28/2006	\$1,400,340.06
WINGEIER KENNETH G	9800	\$721,575.00	07/18/2006	\$0.00
WINGEIER KENNETH G	9801	\$2,047,969.48	07/18/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WINGEIER KENNETH G	9802	\$16,251.00	07/18/2006	\$0.00
WINGEIER KENNETH G	9803	\$1,632,223.54	07/18/2006	\$0.00
WINGEIER KENNETH G	9804	\$31,779.00	07/18/2006	\$0.00
WINGEIER KENNETH G	9805	\$178,453.00	07/18/2006	\$946,922.88
WOOD DAVID	12364	UNL	07/28/2006	\$0.00
WORK LYNNE H	16007	UNL	08/09/2006	\$0.00
WRIGHT C	13544	UNL	07/31/2006	\$0.00
ZEILINGER BARBARA A	10259	\$82,601.93	07/21/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ZEILINGER ROBERT J	10195	\$1,436,921.15	07/21/2006	\$925,908.17
ZIZELMAN JAMES	15956	\$1,000.00	08/09/2006	\$0.00
MEADWESTVACO CORPORATION	6672	\$550,655.78	05/23/2006	\$60,655.78
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	\$177,026.50	07/28/2006	\$177,026.50
INFINEON TECHNOLOGIES AG	12400	\$95,890.67	07/28/2006	\$95,890.67
TECHNOLOGY PROPERTIES LTD	15420	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15421	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15422	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15396	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15417	UNL	07/31/2006	\$0.00
TECNOMEC SRL	2447	\$1,635.00	03/29/2006	\$0.00
TECNOMEC SRL	2448	\$1,880.39	03/29/2006	\$0.00
TECNOMEC SRL	2449	\$642.11	03/29/2006	\$0.00
TECNOMEC SRL	2450	\$3,788.49	03/29/2006	\$0.00
TECNOMEC SRL	2451	\$24,742.00	03/29/2006	\$0.00
TECNOMEC SRL	2452	\$1,442.59	03/29/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECNOMEC SRL	2453	\$360.65	03/29/2006	\$0.00
TECNOMEC SRL	2454	\$4,082.43	03/29/2006	\$0.00
TECNOMEC SRL	2455	\$7,291.83	03/29/2006	\$0.00
TECNOMEC SRL	2456	\$1,076.77	03/29/2006	\$0.00
TENNESSEE VALLEY AUTHORITY TVA	2187	\$1,268,394.16	03/06/2006	\$0.00
THE FURUKAWA ELECTRIC CO LTD	2648	\$546,719.03	04/13/2006	\$0.00
THYSSENKRUPP STAHL CO	16491	\$1,384,396.89	01/22/2007	\$0.00
THYSSENKRUPP WAUPACA	16490	\$6,678,072.11	01/22/2007	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TINNERNAN PALNUT ENGINEERED PRODUCTS	2628	\$2,690.25	04/13/2006	\$0.00
TIP ENGINEERING GROUP INC	10378	\$721,827.32	07/24/2006	\$26,350.00
TK HOLDINGS INC	10964	UNL	07/26/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	10571	UNL	07/25/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	10570	UNL	07/25/2006	\$0.00
TOWER AUTOMOTIVE INC	15221	UNL	07/31/2006	\$0.00
TOWER AUTOMOTIVE INC	16573	\$14,540,878.50	03/14/2007	\$1,150,000.00
TPO DISPLAYS USA INC FKA MOBILE DISPLAY SYSTEMS	16375	\$595,386.02	10/19/2006	\$595,386.02

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TRICON INDUSTRIES INC	8937	\$644,677.01	07/05/2006	\$0.00
UNITED STARS INDUSTRIES INC	16695	\$13,238.61	10/24/2005	\$0.00
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	6878	\$85,400.00	05/25/2006	\$433,881.97
US AEROTEAM	10756	\$600,000.00	07/25/2006	\$600,000.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16727	UNL	10/18/2007	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16728	UNL	10/18/2007	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16747	\$30,000.00	11/14/2007	\$30,000.00
US LABOR SECRETARY ON BEHALF OF ASEC MANUFACTURING SPONSORED EMPLOYEE BENEFIT PLANS	9826	UNL	07/18/2006	\$60,000.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VANGUARD DISTRIBUTORS INC	9319	\$788,321.49	07/11/2006	\$788,321.49
VERITAS SOFTWARE CORPORATION	10913	\$40,867.33	07/26/2006	\$40,867.33
VERIZON NORTH INC	2340	\$5,083.55	03/20/2006	\$4,200.00
VISTEON CORPORATION	1850	UNL	02/06/2006	\$0.00
VISTEON CORPORATION	1854	UNL	02/06/2006	\$0.00
WASHINGTON LABORATORIES LTD	16515	\$38,900.00	02/07/2007	\$0.00
WESTWOOD ASSOCIATES INC	14918	\$66,399.42	07/31/2006	\$66,399.42
WILLIAM P DOWNEY	14370	\$20,641.44	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WRIGHT PLASTIC PRODUCTS CO LLC	14878	\$76,844.72	07/31/2006	\$0.00
YORK INTERNATIONAL CORP	15530	\$88,202.55	07/31/2006	\$0.00
ZENTRIX TECHNOLOGIES INC	9107	\$98,067.90	07/07/2006	\$71,073.31
3M COMPANY	2468	\$517,747.63	04/03/2006	\$500,289.01
AB AUTOMOTIVE ELECTRONICS LTD	9120	\$160,270.22	07/07/2006	\$154,772.90
AB AUTOMOTIVE INC	14239	\$5,244,135.51	07/31/2006	\$3,445,906.26
ABCO FIRE PROTECTION INC & SIERRA LIQUIDITY FUND	2647	\$4,284.04	04/13/2006	\$3,398.89
ACCURATE THREADED FASTENERS INC ATF INC	11413	\$617,679.20	07/27/2006	\$550,000.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ACORN DISTRIBUTORS INC	2287	\$12,921.52	03/14/2006	\$7,723.22
ACTCO TOOL AND MANUFACTURING COMPANY	8286	\$191,365.69	06/20/2006	\$31,220.00
ADMIRAL TOOL & MFG CO OF ILLINOIS	16406	\$149,294.92	11/06/2006	\$127,228.74
AFFINIA CANADA CORP EFT	11099	\$173,734.07	07/26/2006	\$44,511.79
AIRGAS EAST INC	14278	\$18,704.93	07/31/2006	\$13,927.33
AIRGAS EAST INC	14280	\$13,930.66	07/31/2006	\$12,484.64
AIRGAS SOUTH INC	14281	\$40,160.57	07/31/2006	\$40,160.57
AIRGAS SOUTHWEST INC	14277	\$88,154.71	07/31/2006	\$82,016.97

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AKZO NOBEL COATINGS INC	15234	\$425,367.33	07/31/2006	\$398,865.12
ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP	12007	\$752,684.74	07/28/2006	\$277,314.24
ALEGRE INC	12193	\$2,382,040.18	07/28/2006	\$351,963.62
ALLEGRO MICRO SYSTEMS INC	1741	\$1,669,714.54	02/01/2006	\$1,410,167.30
ALLIANCE PRECISION PLASTICS CO	11574	\$37,451.00	07/27/2006	\$2,971.15
ALPS AUTOMOTIVE INC	2246	\$6,140,513.59	03/10/2006	\$6,100,000.00
ALUMAX MILL PRODUCTS INC	12006	\$713,498.23	07/28/2006	\$346,527.00
AMBRAKE CORPORATION	6844	\$2,773,276.88	05/25/2006	\$2,768,486.44

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMD INTERNATIONAL SALES & SERVICE LTD	10589	\$136,561.72	07/25/2006	\$33,973.92
AMERICAN RECYCLING & MFG CO INC	14256	\$38,397.95	07/31/2006	\$0.00
AMES REESE INC	9816	\$13,417.47	07/18/2006	\$8,117.47
AMES REESE INC	9820	\$118,242.99	07/18/2006	\$97,736.39
AMETEK INC	11900	\$32,498.64	07/28/2006	\$25,375.00
AMROC INVESTMENT LLC AS ASSIGNEE OF FLEXLINK SYSTEMS INC	8581	\$550,087.00	06/26/2006	\$470,871.00
AMROC INVESTMENTS LLC AS ASSIGNEE OF AAA COOPER TRANSPORTATION	8584	\$76,448.98	06/26/2006	\$75,549.82
AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER MPG CO INC	7837	\$152,445.85	06/12/2006	\$143,532.08

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY	7514	\$58,187.44	06/06/2006	\$1,567.26
AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINNATTI INC	7995	\$896,187.82	06/14/2006	\$853,290.62
APPLIED DATA SYSTEMS INC	349	\$147,550.00	11/04/2005	\$146,250.00
ARBON EQUIP CORP RITE HITE CORP	206	\$27,371.53	10/31/2005	\$13,065.09
ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS	16749	\$15,197.55	11/09/2007	\$14,600.67
ARNOLD CENTER INC	12197	\$135,298.72	07/28/2006	\$77,516.26
ASHLAND INCORPORATED	2760	\$262,636.04	04/25/2006	\$237,856.78
ASI	15201	\$123,166.50	07/31/2006	\$35,107.98

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC	2317	\$88,316.34	03/16/2006	\$35,399.20
ASSOCIATED SPRING DO BRASIL LTDA	12830	\$12,847.12	07/28/2006	\$8,043.55
AT&T CORP	7506	\$4,424,985.53	06/05/2006	\$4,247,181.85
AUTOMODULAR ASSEMBLIES INC	15018	\$549,277.73	07/31/2006	\$332,223.12
AUTOPARTES DE PRECISION A DIV OF MINIATURE PRECISION COMPONENTS	1406	\$314,170.07	12/30/2005	\$261,685.90
BAKER & DANIELS LLP	16377	\$93,339.39	10/20/2006	\$87,872.04
BARNES GROUP CANADA CORP	12829	\$90,716.91	07/28/2006	\$88,440.43
BARNES GROUP INC	12840	\$662,721.49	07/28/2006	\$545,615.53

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BASF CORPORATION	8012	\$856,055.16	06/15/2006	\$791,010.71
BATESVILLE TOOL & DIE INC	10558	\$620,518.73	07/24/2006	\$604,039.84
BATTENFELD OF AMERICA INC	1439	\$121,415.94	01/04/2006	\$83,403.44
BAYER MATERIALSCIENCE LLC	9577	\$122,826.05	07/17/2006	\$105,184.98
BEAVER VALLEY MANUFACTURING INC	11186	\$180,633.39	07/26/2006	\$0.00
BEHR HELLA THERMOCONTROL GMBH	14058	\$34,109.64	07/31/2006	\$12,336.64
BEHR HELLA THERMOCONTROL GMBH	15197	\$141,105.88	07/31/2006	\$62,299.54
BELLSOUTH TELECOMMUNICATIONS INC	1570	\$1,621.57	01/17/2006	\$1,429.20

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BENECKE KALIKO AG	9080	\$66,748.15	07/06/2006	\$66,748.15
BENECKE KALIKO AG	9081	\$72,359.49	07/06/2006	\$10,679.26
BGF INDUSTRIES INC	1546	\$199,278.47	01/17/2006	\$183,958.76
BI TECHNOLOGIES CORPORATION	8372	\$788,628.25	06/22/2006	\$768,480.99
BISHOP CO	4263	\$7,210.00	05/01/2006	\$5,890.00
BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY KANSAS	1502	\$112,252.16	01/10/2006	\$97,459.26
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	\$179,220.24	07/28/2006	\$86,576.50
BREEN COLOR CONCENTRATES INC	14174	\$11,505.71	07/31/2006	\$11,505.71

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BRUSH WELLMAN INC	9105	\$277,159.38	07/07/2006	\$246,462.28
BUCKHORN INC	2610	\$178,955.76	04/11/2006	\$21,275.60
C THORREZ INDUSTRIES INC	16247	\$579,130.61	08/18/2006	\$567,576.33
CALVARY DESIGN TEAM INC	4298	\$108,481.34	05/01/2006	\$108,481.34
CAPRO LTD	1704	\$874,448.21	01/30/2006	\$841,095.73
CARCLO TECHNICAL PLASTICS	7310	\$789,854.35	06/01/2006	\$502,325.52
CARLISLE ENGINEERED PRODUCTS INC	11910	\$4,868,870.27	07/28/2006	\$3,595,420.04
CARMEN J MANDATO	15722	\$2.33	07/31/2006	\$2.33

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CARRIER CORP	9462	\$14,995.98	07/13/2006	\$4,311.33
CASTROL INDUSTRIAL INC	8676	\$330,095.92	06/27/2006	\$245,023.06
CASTWELL PRODUCTS INC	1771	\$200,547.61	02/03/2006	\$155,030.54
CATALER NORTH AMERICA CORP	9760	\$4,041,686.30	07/18/2006	\$4,041,686.30
CDW COMPUTER CENTERS INC	88	\$5,813.57	10/24/2005	\$3,335.24
CDW COMPUTER CENTERS INC	420	\$14,748.55	11/08/2005	\$8,964.94
CELESTICA INC AND ITS SUBSIDIARIES	12813	\$1,799,626.39	07/28/2006	\$159,999.00
CENTRAL CAROLINA PRODUCTS INC	16542	\$50,118.34	02/13/2007	\$43,473.60

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND	2693	\$245,952.74	04/19/2006	\$232,341.07
CF SPECIAL SITUATION FUND I LP	11777	\$516,441.65	07/27/2006	\$492,348.30
CH2M HILL SPAIN SL	15138	\$28,836.00	07/31/2006	\$25,372.60
CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR	7238	\$16,756.18	05/31/2006	\$16,120.74
CINGULAR WIRELESS	5087	\$31,423.21	05/08/2006	\$10,761.88
CIRCLE BROACH COMPANY INC	9541	\$30,818.00	07/14/2006	\$30,818.00
CITATION FOUNDRY CORP	1772	\$610,197.60	02/03/2006	\$598,042.84
CLARION CORPORATION OF AMERICA	2127	\$2,115,405.67	02/27/2006	\$2,002,908.45

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	10155	\$266,081.47	07/21/2006	\$94,880.10
COMPUTER PATENT ANNUITIES LP	15379	\$617,204.24	07/31/2006	\$602,481.60
CONESTOGA ROVERS & ASSOCIATES INC	2339	\$63,642.38	03/20/2006	\$56,221.90
CONTI TECH ELASTOMER COATINGS	9079	\$129,383.00	07/06/2006	\$117,611.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK C O STARS	10390	\$367,359.35	07/24/2006	\$246,837.18
CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC	12688	\$878,079.89	07/28/2006	\$790,350.09
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BARRY METALS INTERNATIONAL	7235	\$27,708.00	05/31/2006	\$26,520.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY	9109	\$1,254,290.43	07/07/2006	\$1,253,185.67
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CACACE ASSOCIATES INC	9789	\$142,160.85	07/18/2006	\$121,260.85
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	\$1,510,230.74	07/28/2006	\$971,055.17
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	12691	\$1,539,602.72	07/28/2006	\$1,529,102.05
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC	7374	\$595,983.31	06/02/2006	\$530,803.34
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CEP PRODUCTS LLC FKA CARLISLE ENGINEERED PRODUCTS	12667	\$3,585,701.25	07/28/2006	\$3,077,717.78
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	\$315,699.49	07/24/2006	\$156,742.12
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	9112	\$135,377.75	07/07/2006	\$131,228.12

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	10381	\$166,195.72	07/24/2006	\$166,195.72
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	\$176,114.66	07/28/2006	\$174,308.42
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	\$141,675.49	07/24/2006	\$141,675.49
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	\$572,033.91	07/18/2006	\$572,033.91
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC	9111	\$603,421.56	07/07/2006	\$533,760.05
CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC	7237	\$241,702.84	05/31/2006	\$236,776.04
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	12686	\$2,466,373.54	07/28/2006	\$2,319,296.37
CONTRARIAN FUNDS LLC AS ASSIGNEE OF JOSEF SCHLEMMER GMBH	7369	\$17,659.83	06/02/2006	\$16,902.01

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF KARDEX SYSTEMS INC	9795	\$134,225.00	07/18/2006	\$118,225.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MEAD WESTVACO CORPORATION	10380	\$1,487,077.20	07/24/2006	\$1,444,045.60
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	10382	\$210,732.14	07/24/2006	\$210,732.14
CONTRARIAN FUNDS LLC AS ASSIGNEE OF NINGBO SCHLEMMER AUTOMOTIVE PARTS CO LTD	7367	\$56,625.90	06/02/2006	\$56,252.10
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON DUALTEC AUTOMOTIVE ELECTRONICS INC	12669	\$1,087,184.23	07/28/2006	\$1,030,332.89
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PARSON & MAXSON INC	8030	\$135,220.81	06/15/2006	\$111,390.58
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	9792	\$214,580.56	07/18/2006	\$214,580.56
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	\$184,138.31	07/28/2006	\$9,252.30

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12670	\$184,138.31	07/28/2006	\$60,734.68
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12671	\$184,138.31	07/28/2006	\$23,207.52
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC PLATE INC IDENTIFIED BY DEBTOR AS LACKS TRIM SYSTEMS	8024	\$142,150.86	06/15/2006	\$114,522.59
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	9113	\$116,590.48	07/07/2006	\$103,372.28
CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN	10387	\$36,892.83	07/24/2006	\$33,640.76
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	12690	\$865,517.60	07/28/2006	\$865,517.60
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIDLER GMBH & CO KG	8029	\$48,333.03	06/15/2006	\$43,620.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO	10385	\$102,464.27	07/24/2006	\$100,918.82

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	\$299,745.20	07/18/2006	\$299,745.20
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	12672	\$1,613,757.04	07/28/2006	\$1,509,409.84
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	12692	\$3,398,927.24	07/28/2006	\$3,395,680.90
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	\$120,459.00	07/28/2006	\$77,394.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	\$109,002.60	07/28/2006	\$89,520.40
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	\$91,243.71	07/28/2006	\$82,066.88
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	12693	\$1,494,571.82	07/28/2006	\$1,374,018.29
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7372	\$100,861.90	06/02/2006	\$28,255.92

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION	9793	\$568,283.69	07/18/2006	\$557,025.45
CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	16745	\$13,238.61	11/13/2007	\$11,853.70
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	\$2,624,997.09	07/31/2006	\$2,093,118.87
CORUS LP	5423	\$645,056.53	05/10/2006	\$412,536.60
CREATIVE TECHNIQUES INC	14795	\$23,040.60	07/31/2006	\$23,040.60
CROWLEY TOOL CO	16132	\$22,475.50	08/09/2006	\$22,475.00
CROWN EG INC	6594	\$103,809.40	05/22/2006	\$89,177.14
CROWN PAPER BOX CORP	3990	\$18,185.18	05/01/2006	\$16,539.37

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CROWN SOLUTIONS INC	6593	\$10,593.33	05/22/2006	\$10,593.33
CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC	9118	\$37,197.78	07/07/2006	\$36,628.41
CTS CORPORATION	11256	\$2,405,898.43	07/27/2006	\$2,004,748.51
CTS OF CANADA CO	11279	\$34,432.00	07/27/2006	\$24,300.00
D & R TECHNOLOGY LLC	9470	\$1,347,828.94	07/13/2006	\$1,244,861.71
DANICE MANUFACTURING CO	15329	\$77,751.36	07/31/2006	\$57,013.68
DATWYLER RUBBER & PLASTICS	10907	\$929,544.79	07/25/2006	\$902,131.56
DAVALOR MOLD CORPORATION	8980	\$65,898.50	07/05/2006	\$61,898.50

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAY PAK INC EFT	13612	\$31,393.49	07/31/2006	\$28,110.23
DC COATERS INC	5723	\$11,422.93	05/12/2006	\$4,254.37
DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC	13458	\$74,664.00	07/31/2006	\$74,664.00
DEMAG PLASTICS GROUP CORP	10284	\$22,268.60	07/24/2006	\$9,596.80
DEVCO CORPORATION	2938	\$3,445.73	04/27/2006	\$3,445.73
DIEMOLDING CORPORATION	675	\$544,824.79	11/18/2005	\$489,515.49
DIRECT SOURCING SOLUTIONS INC	14260	\$660,698.51	07/31/2006	\$150,913.15
DOBSON INDUSTRIAL INC	2364	\$278.75	03/22/2006	\$268.75

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DONALDSON COMPANY INC	10490	\$538,577.55	07/24/2006	\$332,257.57
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	\$123,481.26	07/25/2006	\$74,857.26
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10597	\$2,419,203.01	07/25/2006	\$2,000,792.55
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10598	\$172,287.79	07/25/2006	\$172,287.79
E R WAGNER MANUFACTURING CO	10685	\$11,400.00	07/26/2006	\$10,944.00
EATON AEROQUIP DE MEXICO SA DE CV	10971	\$332,442.44	07/26/2006	\$130,456.87
EATON CORPORATION	6809	\$740,224.29	05/25/2006	\$522,778.00
EATON POWER QUALITY CORPORATION	10969	\$6,996.16	07/26/2006	\$6,996.16

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EIKENBERRY & ASSOCIATES INC	15141	\$438,605.19	07/31/2006	\$53,491.29
EIS INC	9924	\$11,820.81	07/19/2006	\$11,820.81
EL PASO HEATER & SUPPLY & SIERRA LIQUIDITY FUND	2641	\$4,944.50	04/13/2006	\$3,654.50
ELECTRONIC SOLUTIONS INC	1201	\$104,504.04	12/19/2005	\$100,499.44
ELKHART PRODUCTS CORPORATION	432	\$155,995.20	11/08/2005	\$138,545.28
EMC2 CORPORATION	14837	\$115,123.63	07/31/2006	\$73,342.81
EMPRESAS CA LE TIAXCALA SA DE CV	15511	\$184,306.40	07/31/2006	\$74,000.00
ENERGY CONVERSION SYSTEMS	15239	\$139,507.23	07/31/2006	\$58,655.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ENTERGY MISSISSIPPI INC	813	\$963,099.68	11/22/2005	\$363,099.68
EPCOS INC	8946	\$653,356.73	07/05/2006	\$653,356.73
EQUITY CORPORATE HOUSING	2523	\$179,246.02	04/03/2006	\$154,582.23
EST TESTING SOLUTIONS	1933	\$161,818.99	02/09/2006	\$138,463.99
EXXONMOBIL OIL CORPORATION	7247	\$192,937.77	06/01/2006	\$7,352.96
FAISON OFFICE PRODUCTS LLC	11025	\$177,519.59	07/26/2006	\$110,914.53
FAST TEK GROUP LLC	6601	\$50,414.05	05/22/2006	\$48,289.85
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	\$376,357.61	07/31/2006	\$148,675.44

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MAC ARTHUR CORPORATION	11599	\$432,705.04	07/27/2006	\$0.00
MACHINED PRODUCTS CO	5115	\$210,634.01	05/08/2006	\$164,214.16
MADISON INVESTMENT TRUST SERIES 38	16741	\$10,576.32	11/09/2007	\$10,576.32
MADISON INVESTMENT TRUST SERIES 38	16742	\$54,140.04	11/09/2007	\$48,846.35
MANUFACTURERS EQUIPMENT & SUPPLY CO	966	\$156,172.47	12/02/2005	\$5,760.88
MARATHON ROOFING PRODUCTS INC	397	\$2,829.60	11/07/2005	\$2,620.00
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	\$236,298.73	07/27/2006	\$233,484.89
MARION COUNTY TAX COLLECTOR	4733	\$432.23	05/04/2006	\$331.57

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARQUARDT GMBH	12161	\$875,135.40	07/28/2006	\$794,954.68
MARQUARDT SWITCHES INC	12162	\$89,372.32	07/28/2006	\$78,154.17
MASTERS TOOL & DIE INC	8791	\$9,790.00	06/30/2006	\$6,290.00
MATTESON RIDOLFI INC	4014	\$767.50	05/01/2006	\$500.00
MCNAUGHTON MCKAY ELECTRIC OF OHIO	16561	\$70,117.16	03/02/2007	\$54,501.01
MEDALIST INDUSTRIES INC	9576	\$64,897.96	07/17/2006	\$47,948.54
METAL POWDER PRODUCTS COMPANY	2710	\$149,746.96	04/05/2006	\$145,323.07
METAL POWDER PRODUCTS COMPANY	2711	\$15,750.00	04/05/2006	\$14,700.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
METAL POWDER PRODUCTS COMPANY	2712	\$26,184.00	04/05/2006	\$23,622.00
METROCAL INC	5734	\$5,967.84	05/12/2006	\$4,427.84
MEUNIER ELECTRONIC SUPPLY INC	6632	\$35,369.12	05/23/2006	\$28,710.20
MICHIGAN RUBBER PRODUCTS INC	1748	\$72,097.93	02/02/2006	\$48,704.49
MIDWEST TOOL & DIE CORP	16441	\$188,413.44	12/01/2006	\$188,282.67
MILACRON MARKETING COMPANY	2679	\$128,067.32	04/18/2006	\$120,574.55
MILLENNIUM INDUSTRIES CORPORATION	15211	\$1,352,891.10	07/31/2006	\$626,637.92
MILLIKEN & COMPANY	11646	\$1,393,393.41	07/27/2006	\$1,966,663.74

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MINIATURE PRECISION COMPONENTS	1407	\$948,811.79	12/30/2005	\$824,986.00
MINNICK RALPH D	12043	\$30,000.00	07/28/2006	\$5,000.00
MISSOURI SEA & AIR	6637	\$13,487.61	05/23/2006	\$12,967.93
MITSUI AND CO USA INC	5778	\$14,196.24	05/12/2006	\$14,196.24
MOLDTECH INC	3738	\$50,374.12	05/01/2006	\$46,544.80
MOLEX CONNECTOR CORPORATION	7992	\$881,213.67	06/14/2006	\$400,000.00
MONROE INC	2352	\$132,868.28	03/22/2006	\$69,782.43
MOTOR CITY ELECTRIC	13590	\$62,435.12	07/31/2006	\$12,842.07

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MOTOR CITY ELECTRIC	13592	\$1,901.51	07/31/2006	\$1,901.51
MOTOROLA INC	1157	\$18,679.06	12/09/2005	\$763.98
MOTOROLA INC AKA MOTOROLA AIEG	2402	\$2,537,512.52	03/24/2006	\$2,516,096.88
MUSKEGON CASTINGS CORP	12186	\$48,161.52	07/28/2006	\$47,976.06
N D K AMERICA INC	14200	\$1,444,823.68	07/24/2006	\$1,443,054.11
NATIONAL INSTRUMENTS CORP	10400	\$237,792.65	07/24/2006	\$233,891.61
NATIONAL MOLDING CORPORATION	16418	\$107,272.55	11/17/2006	\$45,326.40
NATIONAL PAPER & PACKAGING EFT CO	16312	\$186,028.49	09/13/2006	\$170,113.66

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NEUMAN ALUMINUM AUTOMOTIVE INC NEUMAN ALUMINUM IMPACT EXTRUSION	15454	\$631,976.95	07/31/2006	\$598,180.06
NEWARK ELECTRONICS	7550	\$185,979.44	06/06/2006	\$106,691.28
NN INC INDUSTRIAL MOLDING CORP	4583	\$102,059.47	05/03/2006	\$32,815.98
NORTHERN ENGRAVING CORPORATION	7571	\$152,953.02	06/06/2006	\$131,113.90
NOVELIS CORP	15222	\$392,351.79	07/31/2006	\$392,351.79
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	\$977,354.65	07/18/2006	\$713,175.52
O & R PRECISION GRINDING INC	10075	\$135,698.55	07/20/2006	\$21,161.75
OHIO EDISON COMPANY	12181	\$774,413.31	07/28/2006	\$589,907.30

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
OPTICAL CABLE CORPORATION INC	742	\$4,376.98	11/21/2005	\$2,579.97
ORBIS CORPORATION	811	\$239,472.32	11/22/2005	\$179,513.53
OSRAM SYLVANIA INC	9993	\$1,094,656.41	07/20/2006	\$1,035,792.91
P & R INDUSTRIES INC EFT	11429	\$278,019.25	07/27/2006	\$275,394.25
PACE ANALYTICAL SERVICES INC	1892	\$3,356.00	02/08/2006	\$2,378.00
PARK OHIO PRODUCTS INC	15134	\$355,290.19	07/31/2006	\$199,402.98
PARKVIEW METAL PRODUCTS	13929	\$187,374.96	07/31/2006	\$134,722.00
PARLEX CORPORATION	11190	\$87,844.88	07/26/2006	\$62,996.25

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PARLEX CORPORATION	11191	\$56,219.54	07/26/2006	\$49,738.28
PARLEX CORPORATION	11193	\$39,295.28	07/26/2006	\$36,181.55
PBR AUSTRALIA PTY LTD	2548	\$562,192.18	04/04/2006	\$378,568.35
PEUGEOT JAPY INDUSTRIES S A	12136	\$933,276.00	07/28/2006	\$830,000.00
PHELPS DODGE MAGNET WIRE CO	10411	\$157,011.51	07/24/2006	\$143,591.30
PHILIPS SEMICONDUCTORS INC	14347	\$5,486,881.18	07/31/2006	\$5,171,725.92
PHILLIPS PLASTICS CORPORATION	10579	\$760,117.01	07/25/2006	\$747,702.98
PHILLIPS PLASTICS CORPORATION	10580	\$203,432.68	07/25/2006	\$181,190.50

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PHILLIPS PLASTICS CORPORATION	10581	\$112,039.75	07/25/2006	\$112,039.75
PHILLIPS ROBERT	12046	\$30,000.00	07/28/2006	\$5,000.00
PHOTOCIRCUITS CORPORATION	15447	\$104,135.00	07/31/2006	\$87,932.64
PIC PRODUCTIVITY IMPROVEMENT CTR	2173	\$550,320.80	03/03/2006	\$355,828.83
PILLARHOUSE USA INC	10203	\$17,193.64	07/21/2006	\$14,086.44
PIMA COUNTY TREASURER PIMA COUNTY ASSESSOR PIMA COUNTY ARIZONA	10248	\$8,075.92	07/21/2006	\$7,969.66
PITNEY BOWES INC FASCIMILE DIV	10119	\$191,003.63	07/21/2006	\$55,280.37
PLAINFIELD STAMPING TEXAS INC	12437	\$7,092.91	07/28/2006	\$7,092.91

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PLAINFIELD TOOL & ENGINEERING	12441	\$48,770.59	07/28/2006	\$1,727.84
PLATING TECHNOLOGY INC	13775	\$188,727.41	07/31/2006	\$184,726.19
POLYONE CORPORATION EM GROUP	12002	\$35,897.76	07/28/2006	\$33,099.75
PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC	12187	\$100,551.70	07/28/2006	\$90,638.09
PORT CITY METAL PRODUCTS INC	12190	\$5,738.00	07/28/2006	\$5,738.00
PPG INDUSTRIES INC	10710	\$574,896.85	07/25/2006	\$460,507.92
PRECISION WIRE TECHNOLOGIES SIERRA LIQUIDITY FUND	2442	\$1,229.76	03/28/2006	\$872.30
PREMIER MANUFACTURING SUPPORT SERVICES INC	2639	\$1,179,772.10	04/13/2006	\$1,047,594.58

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PREMIER PRODUCTS INC	15627	\$147,402.29	07/31/2006	\$141,620.92
PROUD DOUGLAS AND ESTHER	12047	\$30,000.00	07/28/2006	\$5,000.00
QUAKER CHEMICAL CORPORATION	10257	\$819,654.23	07/21/2006	\$762,473.00
QUALITY SYNTHETIC RUBBER INC	15230	\$826,312.04	07/31/2006	\$742,729.51
QUALITY SYNTHETIC RUBBER INC	15231	\$614,058.16	07/31/2006	\$586,771.40
QUASAR INDUSTRIES INC	1935	\$528,714.82	02/09/2006	\$476,205.96
QUICK CABLE CORPORATION	2073	\$29,268.00	02/21/2006	\$28,260.00
R & L SPRING CO EFT	16740	\$16,532.05	11/06/2007	\$15,282.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RAM METER INC	2288	\$10,665.56	03/14/2006	\$10,563.30
RASSINI SA DE CV	12399	\$435,420.73	07/28/2006	\$334,267.91
REPUBLIC ENGINEERED PRODUCTS INC	11264	\$673,272.82	07/27/2006	\$624,654.76
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE	4045	\$4,691.52	11/25/2005	\$4,519.20
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING	8863	\$25,198.10	06/30/2006	\$23,290.40
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC	8875	\$505,106.24	06/30/2006	\$168,224.07
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC	8860	\$4,745.00	06/30/2006	\$1,655.00
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO	8865	\$2,026.50	06/30/2006	\$1,976.50

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS	8858	\$12,982.30	06/30/2006	\$11,923.00
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC	8874	\$101,655.48	06/30/2006	\$101,366.23
ROBIN MEXICANA S DE RL DE CV	14270	\$844,833.40	07/31/2006	\$420,000.00
ROOT NEAL & CO INC	4011	\$30,350.37	05/01/2006	\$22,815.18
ROTAFORM LLC	11527	\$45,258.00	07/27/2006	\$43,242.00
ROTHRIST TUBE INC	2680	\$111,073.70	04/18/2006	\$100,896.19
ROYAL DIE STAMPING CO	2612	\$504,876.99	04/11/2006	\$446,271.20
S & Z TOOL & DIE CO INC	2036	\$1,288,259.67	02/15/2006	\$925,384.66

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SAISHA TECHNOLOGY AND CIRCUITS	15600	\$26,750.00	07/31/2006	\$25,950.00
SAMTEC INC	233	\$1,186.74	10/31/2005	\$1,068.19
SANDVIK MATERIALS TECHNOLOGY	590	\$29,390.33	11/15/2005	\$7,862.55
SBC ADVANCED SOLUTIONS	1126	\$3,236,025.11	12/12/2005	\$2,987,478.61
SBC DATACOMM	1125	\$7,661.10	12/12/2005	\$6,885.03
SBC GLOBAL	1582	\$110.32	01/17/2006	\$84.94
SBC GLOBAL	1584	\$368.59	01/17/2006	\$238.20
SBC GLOBAL	1585	\$602.51	01/17/2006	\$336.91

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SBC GLOBAL	2529	\$195.10	04/03/2006	\$174.87
SBC LONG DISTANCE INC	2102	\$29.60	02/21/2006	\$29.60
SCHAEFER SYSTEMS INTERNATIONAL & SIERRA LIQUIDITY FUND	2696	\$15,234.88	04/19/2006	\$1,174.00
SCHAFFLER KG	5907	\$64,430.50	05/16/2006	\$55,850.00
SCHRADER BRIDGEPORT INTL INC	11284	\$114,112.12	07/27/2006	\$3,886.35
SCOTT SPECIALTY GASES INC	16104	\$12,730.27	08/09/2006	\$4,547.40
SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	10014	\$507,337.84	07/20/2006	\$293,548.60
SENSUS PRECISION DIE CASTING INC	16479	\$561,083.00	01/11/2007	\$561,083.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	\$222,238.45	03/13/2006	\$112,748.03
SHERWIN WILLIAMS COMPANY	1472	\$161,816.60	01/09/2006	\$151,725.90
SHUMSKY ENTERPRISES INC	5842	\$135,545.25	05/15/2006	\$74,955.72
SIEMENS AKTIENGESELLCHAFT	3657	\$17,579.52	05/01/2006	\$4,753.03
SIEMENS BUILDING TECHNOLOGIES INC	15692	\$12,209.13	07/31/2006	\$5,506.56
FCI AUTOMOTIVE FRANCE SA	14129	\$15,945.87	07/31/2006	\$1,981.36
FCI CANADA INC	14125	\$76,964.21	07/31/2006	\$64,568.00
FCI ELECTRONICS MEXICO S DE RL DE CV	14128	\$294,001.77	07/31/2006	\$179,807.77

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FCI ITALIA SPA	14127	\$361.40	07/31/2006	\$104.51
FCI USA INC	14130	\$407,299.95	07/31/2006	\$252,375.95
FEDEX CUSTOM CRITICAL	747	\$1,941.46	11/21/2005	\$1,941.46
FEDEX CUSTOM CRITICAL	749	\$67,998.47	11/21/2005	\$67,998.47
FEDEX FREIGHT	6934	\$17,219.26	05/26/2006	\$17,219.26
FERRO ELECTRONIC MATERIALS	9950	\$131,873.52	07/19/2006	\$47,252.75
FERRO ELECTRONIC MATERIALS	9951	\$79,244.79	07/19/2006	\$71,677.09
FERRO ELECTRONIC MATERIALS	9953	\$24,500.00	07/19/2006	\$18,830.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FIRST CHOICE HEATING & COOLING INC	15804	\$9,555.10	08/02/2006	\$9,555.10
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	16739	\$633,258.00	11/06/2007	\$566,254.64
FIRSTENERGY SOLUTIONS CORP	2342	\$2,801,641.96	03/20/2006	\$2,445,010.64
FLAMBEAU INC	12212	\$800,348.45	07/28/2006	\$584,258.31
FLEX TECHNOLOGIES INC	11542	\$72,759.50	07/27/2006	\$39,992.50
FLEXIBLE AUTOMATION INC	863	\$14,900.00	11/28/2005	\$13,410.00
FLOW DRY TECHNOLOGY LTD	8508	\$22,258.80	06/26/2006	\$22,258.80
FOSTER ELECTRIC USA INC	5568	\$307,574.95	05/10/2006	\$306,445.51

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FRAENKISCHE USA LP	16511	\$59,175.40	06/08/2006	\$159.89
FUJIKURA AMERICA INC	11659	\$242,455.24	07/27/2006	\$216,269.82
FUJITSU TEN CORP OF AMERICA	2377	\$5,504,674.99	03/22/2006	\$5,292,793.00
FURUKAWA ELECTRIC NORTH AMERICA APD INC AND FURUKAWA ELECTRIC COMPANY	10574	\$5,069,133.35	07/25/2006	\$4,480,352.48
FUTABA CORPORATION OF AMERICA	9261	\$4,251,232.51	07/11/2006	\$4,030,495.73
GCI TECHNOLOGIES INC	16570	\$337,154.09	03/12/2007	\$334,006.68
GE COMMERCIAL MATERIALS SA DE CV	11310	\$1,206,987.71	07/27/2006	\$919,726.32
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10191	\$7,020.00	07/21/2006	\$3,680.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	\$5,295.00	07/21/2006	\$1,833.00
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	\$341,525.93	07/21/2006	\$272,469.51
GE INFRASTRUCTURE SENSING	10734	\$755,003.52	07/25/2006	\$746,745.11
GE PLASTICS	11473	\$5,256,752.18	07/27/2006	\$3,723,644.04
GE SILICONES	15540	\$651,800.43	07/31/2006	\$539,428.83
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	\$230,129.45	07/31/2006	\$115,518.21
GOBAR SYSTEMS INC	15429	\$431,794.32	07/31/2006	\$420,624.29
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15064	\$5,895,235.82	07/31/2006	\$5,830,462.15

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15086	\$10,800,051.81	07/28/2006	\$10,681,386.67
GREAT NORTHERN TRANSPORTATION CO INC	1544	\$49,857.50	01/17/2006	\$46,497.50
GREELEY CONTAINMENT & REWORK INC	11248	\$1,777.27	07/27/2006	\$1,777.27
GREELEY CONTAINMENT & REWORK INC	11249	\$31,625.46	07/27/2006	\$31,625.46
GREELEY CONTAINMENT & REWORK INC	11250	\$46,237.04	07/27/2006	\$21,000.37
GREELEY CONTAINMENT & REWORK INC	11251	\$31,625.46	07/27/2006	\$11,733.46
GREER STOP NUT INC	9798	\$37,253.38	07/18/2006	\$28,772.36
GREIF INC GCC DRUM	2007	\$24,006.70	02/14/2006	\$24,006.70

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GRIFFCO QUALITY SOLUTIONS INC	15229	\$21,267.84	07/31/2006	\$18,798.22
GRUNER AG	831	\$3,847.71	11/23/2005	\$2,064.54
GULLY TRANSPORTATION	10019	\$63,903.24	07/20/2006	\$31,864.57
H & L TOOL COMPANY INC	16746	\$41,723.84	11/13/2007	\$34,379.19
HAMMOND GROUP INC	4427	\$139,123.46	05/02/2006	\$136,367.30
HARCO BRAKE SYSTEMS INC	9466	\$2,114,936.05	07/13/2006	\$2,099,080.09
HARCO INDUSTRIES INC	16497	\$606,089.00	01/23/2007	\$548,176.74
HELLERMANN TYTON GMBH	1338	\$6,555.25	12/27/2005	\$6,555.25

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HENKEL CORPORATION HENKEL ELECTRONICS	10656	\$781,205.06	07/25/2006	\$417,668.32
HENKEL CORPORATION HENKEL ELECTRONICS	10681	\$781,205.06	07/25/2006	\$3,460.15
HENKEL CORPORATION HENKEL LOCTITE	13441	\$115,694.05	07/31/2006	\$31,280.54
HENKEL CORPORATION SOVEREIGN COMMERCIAL GROUP	13249	\$14,112.30	07/31/2006	\$10,358.10
HENKEL SURFACE TECHNOLOGIES	6497	\$67,576.91	05/22/2006	\$67,576.91
HENMAN ENGINEERING & MACHINE INC	1714	\$2,002.09	01/30/2006	\$1,011.90
HENMAN ENGINEERING & MACHINE INC	1715	\$127,058.35	01/30/2006	\$92,916.58
HENMAN ENGINEERING & MACHINE INC	1716	\$282,500.00	01/30/2006	\$214,500.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10394	\$594,923.93	07/24/2006	\$365,810.93
HERAEUS METAL PROCESSING INC	10123	\$322,860.53	07/21/2006	\$5,422.00
HEWLETT PACKARD COMPANY	9352	\$4,948,005.65	07/11/2006	\$4,921,104.00
HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION	10683	\$953,280.40	07/26/2006	\$166,642.02
HILLSBOROUGH COUNTY TAX COLLECTOR	5372	\$860.67	05/09/2006	\$860.67
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	\$5,415,329.84	11/07/2005	\$5,415,329.84
HOLLINGSWORTH & VOSE CO	9540	\$39,111.67	07/14/2006	\$15,157.96

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HONEYWELL INTERNATIONAL AEROSPACE	1477	\$164,535.00	01/09/2006	\$150,255.00
HOWARD & HOWARD ATTORNEYS P C	8718	\$234,631.11	06/28/2006	\$234,354.86
HTC GLOBAL SERVICES INC	12016	\$331,469.00	07/28/2006	\$316,917.71
HUCK INTERNATIONAL A DELAWARE CORPORATION	12010	\$36,850.32	07/28/2006	\$27,527.41
HUTCHINSON FTS INC	13967	\$283,429.97	07/31/2006	\$274,165.53
HYATT LEGAL PLANS INC	1928	\$18,253.36	02/09/2006	\$18,253.36
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION	9995	\$57,149.69	07/20/2006	\$44,643.53
IER INDUSTRIES INC	12166	\$177,730.00	07/28/2006	\$174,339.13

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
IET LABS INC	1563	\$58,575.00	01/17/2006	\$1,665.00
ILLINOIS TOOL WORKS INC	9569	\$72,359.10	07/17/2006	\$62,612.77
ILM TOOL INC	773	\$112,139.54	11/22/2005	\$105,070.76
INDAK MANUFACTURING CORP EFT	5563	\$10,363.27	05/10/2006	\$9,083.02
INDUSTRIAL DIELECTRICS INC	1699	\$117,572.06	01/30/2006	\$117,438.86
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	\$6,491,471.33	07/28/2006	\$6,403,761.10
INGERSOLL RAND CO AIR SOLUTIONS	1042	\$41,516.60	12/05/2005	\$25,789.42
INTEGRIS METALS GRAND RAPIDS	199	\$16,633.18	10/28/2005	\$16,419.30

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
INTERNATIONAL QUALITY CONTROL INC	5102	\$63,992.15	05/08/2006	\$62,486.40
IRON MOUNTAIN INFORMATION MANAGEMENT INC	646	\$33,597.65	11/17/2005	\$33,597.65
ITAUTEC AMERICA INC	10811	\$233,753.69	07/25/2006	\$233,753.69
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	\$65,530.04	01/27/2006	\$34,119.63
JACOBSON MFG LLC	14240	\$114,342.92	07/31/2006	\$95,486.27
JDC LOGISTICS INC	4466	\$42,445.10	05/02/2006	\$41,835.10
JOE G TEDDER TAX COLLECTOR	1160	\$636.02	12/13/2005	\$487.91
JOHNSON CONTROLS INC	5976	\$53,133.90	05/16/2006	\$4,043.46

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15523	\$1,305.00	07/31/2006	\$1,305.00
JOHNSON CONTROLS INC BATTERY GROUP	15525	\$85,668.20	07/31/2006	\$85,668.20
JOHNSON ELECTRIC NORTH AMERICA INC	9880	\$2,897,316.33	07/19/2006	\$2,553,527.50
JUDCO MANUFACTURING INC	13445	\$52,318.51	07/31/2006	\$31,044.13
JUDCO MANUFACTURING INC	16012	\$2,605.25	08/09/2006	\$1,741.37
JUKI AUTOMATION SYSTEMS INC	842	\$138,443.00	11/23/2005	\$130,493.00
KEN BURTON JR CFC	1448	\$4,025.93	01/04/2006	\$3,183.90
KEN BURTON JR CFC	1449	\$4,848.48	01/04/2006	\$3,834.41

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEN BURTON JR CFC	1450	\$3,247.89	01/04/2006	\$2,568.59
KEN BURTON JR CFC	1451	\$924.94	01/04/2006	\$731.49
KENSA LLC	14109	\$165,738.24	07/31/2006	\$55,967.51
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	\$195,077.21	02/06/2006	\$82,475.98
KEYSTONE INDUSTRIES LTD	10184	\$193,926.15	07/21/2006	\$183,132.59
KEYSTONE POWDERED METAL COMPANY	15792	\$140,983.79	08/02/2006	\$125,161.16
KIEFEL TECHNOLOGIES INC	10593	\$44,876.00	07/25/2006	\$22,368.04
KORTEN QUALITY SYSTEMS LTD	3640	\$47,083.50	05/01/2006	\$46,673.70

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KUSS CORPORATION	10983	\$702,263.09	07/26/2006	\$302,218.95
KYOCERA INDUSTRIAL CERAMICS CORP	12530	\$312,610.00	07/28/2006	\$137,780.00
LEXINGTON COUNTY	1770	\$110,647.51	02/03/2006	\$110,647.51
LIFETIME INDUSTRIES INC	1994	\$35,738.64	02/14/2006	\$15,358.44
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	\$66,952.29	07/31/2006	\$64,639.19
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF ELEKTRISOLA INC	15455	\$79,564.47	07/31/2006	\$54,165.90
LITTELFUSE INC	6147	\$2,996,365.10	05/17/2006	\$2,973,432.52
LORD CORPORATION	16307	\$362,371.05	09/12/2006	\$331,047.89

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LTX CORPORATION	9680	\$261,479.00	07/17/2006	\$231,439.00
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	\$108,415.00	07/13/2006	\$13,850.00
M&Q PLASTIC PRODUCTS L P	7547	\$653,828.81	06/06/2006	\$627,270.58
SIEMENS ENERGY & AUTOMATION INC SUCCESSOR BY WAY OF MERGER TO SIEMENS LOGISTICS & ASSEMBLY SYSTEMS INC	8674	\$416,511.60	06/27/2006	\$365,683.90
SIEMENS PLC A&D DIVISION	8673	\$15,307.20	06/27/2006	\$9,045.88
SIERRA INTERNATIONAL INC	1726	\$5,849.70	01/31/2006	\$3,333.70
SIERRA LIQUIDITY FUND ALEXANDRIA EXTRUSION CO	1246	\$11,497.74	12/21/2005	\$10,655.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE ATLAS PRESSED METALS ASSIGNOR	14681	\$110,033.10	07/31/2006	\$105,924.73

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SIERRA LIQUIDITY FUND LLC ASSIGNEE DYNAMIC CORPORATION ASSIGNOR	14669	\$216,301.71	07/31/2006	\$204,762.78
SIERRA LIQUIDITY FUND LLC ASSIGNEE EISSMANN GROUP AUTOMOTIVE ASSIGNOR	14670	\$16,977.50	07/31/2006	\$11,624.82
SIERRA LIQUIDITY FUND LLC ASSIGNEE HTT INC ASSIGNOR	15984	\$28,239.07	08/09/2006	\$26,385.28
SIERRA LIQUIDITY FUND LLC ASSIGNEE K A TECHNOLOGIES ASSIGNOR	14687	\$15,273.82	07/31/2006	\$13,977.06
SIERRA LIQUIDITY FUND LLC ASSIGNEE MAYVILLE ENGINEERING CO INC ASSIGNOR	15983	\$31,187.22	08/09/2006	\$29,987.45
SIERRA LIQUIDITY FUND LLC ASSIGNEE NEW ENGLAND INTERCONNECT SYSTEMS INC ASSIGNOR	14682	\$150,601.20	07/31/2006	\$142,900.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE PVI INDUSTRIAL WASHING ASSIGNOR	14692	\$75,027.43	07/31/2006	\$69,372.55
SIERRA LIQUIDITY FUND LLC ASSIGNEE SKYWORLD INTERACTIVE INC ASSIGNOR	15978	\$16,709.43	08/09/2006	\$16,250.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SMALL PARTS DE MEXICO S DE RL CV JUAREZ MX	11272	\$64,795.10	07/27/2006	\$62,213.04
SMALL PARTS INC	11274	\$176,158.38	07/27/2006	\$58,876.97
SMK ELECTRONICS CORP USA	11615	\$12,665.01	07/27/2006	\$1,155.00
SOJITZ CORPORATION OF AMERICA	11606	\$126,344.36	07/26/2006	\$50,493.75
SOLVAY FLUORIDES LLC	7089	\$673,732.61	05/30/2006	\$550,066.96
SONY ERICSSON MOBILE COMMUNICATIONS USA INC	2353	\$1,373,431.35	03/22/2006	\$1,252,598.52
SOUTHWEST RESEARCH INSTITUTE	12108	\$27,271.67	07/28/2006	\$21,639.49
SOUTHWIRE COMPANY	16446	\$144,962.44	05/30/2006	\$140,274.95

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPCP GROUP LLC AS ASSIGNEE OF ENERGY CONVERSION COMPANY	14135	\$1,424,133.17	07/31/2006	\$1,027,637.18
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	\$2,752,068.75	07/31/2006	\$2,752,068.75
SPCP GROUP LLC AS ASSIGNEE OF JABIL CIRCUIT INC	14140	\$1,641,742.91	07/31/2006	\$1,608,841.43
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	\$511,656.31	07/31/2006	\$165,041.64
SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	\$2,565,472.27	07/31/2006	\$2,365,813.70
SPCP GROUP LLC AS ASSIGNEE OF SERIGRAPH INC	14139	\$1,206,143.24	07/31/2006	\$986,570.28
SPCP GROUP LLC AS ASSIGNEE OF SOLUTION RECOVERY SERVICES INC	14143	\$338,650.56	07/31/2006	\$279,156.30
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14144	\$887.24	07/31/2006	\$887.24

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14145	\$9,359.53	07/31/2006	\$2,956.27
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	\$5,430,121.66	07/31/2006	\$4,498,944.63
SPECIAL ELECTRIC	9601	\$25,211.74	07/17/2006	\$25,211.74
SPECIAL SITUATIONS INVESTING GROUP INC	15423	\$6,153,413.36	07/31/2006	\$5,875,413.00
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC	5980	\$9,225,767.18	05/16/2006	\$9,157,458.38
SPERRY & RICE MFG CO LLC	26	\$162.00	10/17/2005	\$81.00
SPRINT NEXTEL CORP	474	\$319,224.11	11/10/2005	\$182,628.93
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	\$72,034.20	07/18/2006	\$72,025.32

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPX CORPORATION CONTECH DIVISION	10397	\$59,289.47	07/24/2006	\$59,289.47
STAGECOACH CARTAGE	5069	\$3,890.28	05/08/2006	\$2,990.24
STAHL SPECIALTY COMPANY EFT	10724	\$1,384,396.89	07/25/2006	\$1,342,252.00
STANLEY ELECTRIC SALES OF AMERICA INC	12257	\$217,822.60	07/28/2006	\$217,822.60
STATE OF MICHIGAN DEPARTMENT OF TREASURY	2420	\$10,790,199.00	03/27/2006	\$2,992,000.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	4536	\$20,048.53	05/02/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	5761	\$1,250,306.00	05/12/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	6354	\$666,927.27	05/19/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STATE OF MICHIGAN DEPARTMENT OF TREASURY	6383	\$248,083.00	05/19/2006	\$0.00
STIMPSON EDWIN B CO INC	15607	\$3,603.60	07/31/2006	\$2,184.00
SUMITOMO WIRING SYSTEMS USA INC	2111	\$92,057.65	02/24/2006	\$58,634.22
SUPERIOR PLASTIC INC	12350	\$65,511.81	07/28/2006	\$62,986.06
SUPPLIER INSPECTION SERVICES INC	2426	\$103,832.09	03/27/2006	\$98,138.09
SUPPLIER LINK SERVICES INC	16544	\$51,817.86	02/16/2007	\$48,012.86
SYZ ROLMEX S DE RL DE CV	2028	\$41,742.27	02/15/2006	\$33,441.59
TAX COLLECTOR PINELLAS COUNTY	4527	\$44,542.68	05/02/2006	\$22,271.34

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION	12828	\$2,696,313.72	07/28/2006	\$2,671,979.95
TDK CORPORATION OF AMERICA	11965	\$105,650.59	07/28/2006	\$105,117.58
TDK CORPORATION OF AMERICA	11966	\$5,491.20	07/28/2006	\$2,734.20
TDK CORPORATION OF AMERICA	11967	\$5,019,217.38	07/28/2006	\$4,993,895.44
TECHNICAL MATERIALS INC	9106	\$407,748.06	07/07/2006	\$190,345.06
TELEFLEX AUTOMOTIVE MANUFACTURING CORPORATION	1728	\$212,632.48	01/31/2006	\$181,558.42
TELEFLEX INCORPORATED DBA TELEFLEX MORSE	1703	\$59,962.24	01/30/2006	\$9,604.54
TENNESSEE VALLEY AUTHORITY	1695	\$1,268,394.16	01/30/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TESA AG	11681	\$2,227,147.77	07/27/2006	\$1,837,259.00
TESTEQUITY INC	16583	\$206,964.00	03/20/2007	\$165,246.00
TEXAS FOUNDRIES LTD	1773	\$516,132.52	02/03/2006	\$162,058.39
TEXAS INSTRUMENTS INCORPORATED	15378	\$996,729.62	07/31/2006	\$565,661.33
TEXAS INSTRUMENTS INCORPORATED AND TEXAS INSTRUMENTS INCORPORATED S&C	2713	\$6,253,576.29	04/24/2006	\$6,253,576.29
TGI DIRECT INC	8927	\$10,119.17	07/05/2006	\$6,227.10
TGI DIRECT INC	8929	\$68,364.68	07/05/2006	\$45,159.62
THE BRIX GROUP INC	8139	\$44,754.00	06/19/2006	\$19,256.34

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THE BRIX GROUP INC	8229	\$2,896,591.72	06/19/2006	\$1,648,228.95
THE CHERRY CORPORATION	10180	\$1,670,436.79	07/21/2006	\$1,443,710.70
THE DAYTON POWER AND LIGHT COMPANY	10373	\$61,309.20	07/24/2006	\$37,272.92
THE GOODYEAR TIRE & RUBBER COMPANY	6956	\$1,332,006.89	05/26/2006	\$1,220,118.63
THE GROWING CONCERN	1507	\$1,039.50	01/10/2006	\$1,039.50
THOMAS ENGINEERING COMPANY	7459	\$100,819.04	06/05/2006	\$93,373.95
THREE 60 PRODUCTIONS & SIERRA LIQUIDITY FUND	2691	\$10,701.40	04/19/2006	\$4,274.40
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	\$1,777,501.48	07/27/2006	\$1,112,587.31

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TINNERNAN PALNUT ENG PRODS	2638	\$2,012.50	04/13/2006	\$1,012.50
TINNERNAN PALNUT ENGINEERED PRODUCTS	2625	\$202,626.18	04/13/2006	\$197,348.89
TINNERNAN PALNUT ENGINEERED PRODUCTS	2626	\$1,174.50	04/13/2006	\$1,110.83
TINNERNAN PALNUT ENGINEERED PRODUCTS	2627	\$1,923.00	04/13/2006	\$651.88
TINNERNAN PALNUT ENGINEERED PRODUCTS	2636	\$4,770.00	04/13/2006	\$4,759.91
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	\$599,351.09	07/28/2006	\$597,611.14
TRICON INDUSTRIES INC	8935	\$71,548.68	07/05/2006	\$71,548.68
TRITON INDUSTRIES INC	11229	\$78,757.21	07/26/2006	\$46,587.40

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TT ELECTRONICS OPTEK TECHNOLOGY	9037	\$1,676,212.31	07/05/2006	\$272,409.26
TYCO ELECTRONICS CORPORATION	10707	\$2,997,056.91	07/26/2006	\$2,142,948.59
UNISEAL INC	1916	\$48,784.11	02/08/2006	\$540.00
UNITED PLASTICS GROUP INC	11200	\$358,909.35	07/26/2006	\$281,972.65
UNITED PLASTICS GROUP INC	13572	\$46,538.80	07/25/2006	\$43,513.29
UNITED STATES STEEL CORP	8657	\$399,548.00	06/27/2006	\$32,760.10
UNITED TELEPHONE COMPANY OF OHIO	6407	\$289,254.87	05/22/2006	\$119,526.48
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2174	\$234,500.00	03/03/2006	\$403,340.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2175	\$1,016,065.83	03/03/2006	\$1,016,065.83
UPG DE MEXICO S DE RL DE CV	13546	\$42,827.19	07/31/2006	\$42,827.19
VALEO CLIMATE CONTROL CORPORATION	11462	\$506,709.93	07/27/2006	\$156,725.41
VALMARK INDUSTRIES	1880	\$60,748.63	02/06/2006	\$60,577.03
VECTOR CANTECH INC	14065	\$267,735.70	07/31/2006	\$249,253.70
VERSATILE ENGINEERING	3840	\$37,740.00	05/01/2006	\$35,053.59
VICTORY PACKAGING LP	11640	\$6,183,936.00	07/27/2006	\$4,183,936.00
VJ TECHNOLOGIES INC	16460	\$83,839.32	12/19/2006	\$83,839.32

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VOLLAND ELECTRIC	14660	\$52,448.27	07/31/2006	\$25,901.84
WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V	12052	\$30,000.00	07/28/2006	\$5,000.00
WARNER ELECTRIC LLC	5970	\$78,321.60	05/16/2006	\$74,592.00
WARNER SUPPLY INC & SIERRA LIQUIDITY FUND	2590	\$5,926.96	04/10/2006	\$948.67
WESCO DISTRIBUTION INC	12223	\$59,964.21	07/28/2006	\$28,828.75
WISCONSIN ELECTRIC POWER COMPANY	1047	\$415,675.19	12/06/2005	\$405,194.95
WRIGHT PLASTIC PRODUCTS CO LLC	16447	\$76,844.72	12/08/2006	\$72,148.40
WRIGHT STATE UNIVERSITY	2906	\$126,323.97	04/27/2006	\$82,394.31

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
YAZAKI NORTH AMERICA INC	13183	\$1,484,512.92	07/31/2006	\$382,919.41
YORK INTERNATIONAL CORP	15531	\$74,971.50	07/31/2006	\$74,971.50
ZEISS CARL IMT CORP	10882	\$76,784.27	07/25/2006	\$76,784.27
ZELLER ELECTRIC OF ROCHESTER INC AKA ZELLER ELECTRIC INC	12374	\$33,257.86	07/28/2006	\$33,257.86
ZF BOGE ELASTMETALL LLC	12017	\$99,852.32	07/28/2006	\$74,932.82
CLARK CHARLES	4889	\$1,500,000.00	05/05/2006	\$0.00
A D BRACKINS	4194	UNL	05/01/2006	\$0.00
ABBAS MOHAMED A	4935	UNL	05/05/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ALFRED CASTILLO	12410	UNL	07/28/2006	\$0.00
ALFRED J BAILEY	6165	UNL	05/17/2006	\$0.00
ALVIN C SCHMIDT AND DARLA J SCHMIDT	11801	\$79,580.00	07/28/2006	\$0.00
ANAND RAJ K	6176	UNL	05/17/2006	\$0.00
ANDERSON FREDERICK G	8173	UNL	06/19/2006	\$0.00
ANDREW J HARRIS	8360	UNL	06/22/2006	\$0.00
ANDREW R KOVAK TR	16280	\$20,000.00	08/31/2006	\$0.00
ANDREWS PATRICK J	5162	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ANGELITA ESCOBEDO	13604	\$24,668.00	07/31/2006	\$0.00
ANGIOLIERI SUSAN L	7888	UNL	06/13/2006	\$0.00
ANNA JANE BERGWALL TR	12423	UNL	07/28/2006	\$0.00
ASHLEY MARGARET	4113	UNL	05/01/2006	\$0.00
ASSAAD SALWA H	7045	UNL	05/30/2006	\$0.00
AUDREY AMORT CARBRERA	9221	\$79,362.00	07/10/2006	\$0.00
AUSTIN R FISCHER	7553	UNL	06/06/2006	\$0.00
BAKER RONALD E	8428	UNL	06/23/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BARBARA METCALF BELL	5862	UNL	05/15/2006	\$0.00
BARBARA N STEPHENS	3140	UNL	04/28/2006	\$0.00
BARBARA SUE HARTLEY	8611	UNL	06/27/2006	\$0.00
BARCZAK JAMES T	3411	UNL	05/01/2006	\$0.00
BARRERA RICARDO B	12086	UNL	07/28/2006	\$0.00
BELLAVIA ROSS	8604	UNL	06/27/2006	\$0.00
BENEFIELD JR SAM	8837	UNL	06/30/2006	\$0.00
BENJAMIN D RODRIGUEZ AND	3404	\$1,340.80	05/01/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BERGWALL DONALD	12424	UNL	07/28/2006	\$0.00
BERNADETTE RACHWAL	4085	UNL	04/25/2006	\$0.00
BESTOR CARL J	6705	UNL	05/22/2006	\$0.00
BETH M SMITH	9875	UNL	07/19/2006	\$0.00
BETTY JANE HENRY	3268	UNL	04/28/2006	\$0.00
BEVERLY M JENKINS	15910	UNL	08/09/2006	\$0.00
BILLIG WILLIAM G	3493	UNL	05/01/2006	\$0.00
BISSELL DONALD R	6554	UNL	05/22/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BLACK DENNIS A	16021	UNL	08/09/2006	\$0.00
BLAIR FISHER MADELYN M	4006	UNL	05/01/2006	\$0.00
BLENK CLARENCE J	8214	UNL	06/19/2006	\$0.00
BONNIE GOLDMAN	2996	UNL	04/27/2006	\$0.00
BOSTICK BARBARA A	12425	UNL	07/28/2006	\$0.00
BREWER ANTOINETTE M	10220	\$175,000.00	07/21/2006	\$0.00
BRINK ROY D	4725	\$451,073.00	05/04/2006	\$0.00
BROADWAYS	8301	UNL	06/21/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BROCK JAMES C	2716	UNL	04/24/2006	\$0.00
BROEKHUIZEN BRADLEY A	5867	UNL	05/15/2006	\$0.00
BROOKS DAVID	15255	UNL	07/31/2006	\$0.00
BROWN EON J	5812	UNL	05/15/2006	\$0.00
BRUCKEN WILLIAM L	5203	UNL	05/08/2006	\$0.00
BRYANT NED C	5275	UNL	05/08/2006	\$0.00
BUCHANAN JR HARRY C	9298	UNL	07/11/2006	\$0.00
BUCHOLZ THOMAS	12116	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BUDELEWSKI FRANK X	6706	\$2,195.44	05/24/2006	\$0.00
BUEHLER JERALD L	15723	UNL	07/31/2006	\$0.00
BUIS JOHN R	10049	UNL	07/20/2006	\$0.00
BURGER BARBARA P	6468	UNL	05/22/2006	\$0.00
BURKS DELORES	11371	UNL	07/27/2006	\$0.00
BURNETT DALE E	15651	UNL	07/31/2006	\$0.00
BUTERA CHARLES A	4972	UNL	05/08/2006	\$0.00
CAMPBELL EDWIN L	9052	UNL	07/06/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CAROLYN DELOACH	8048	\$6,440.00	06/15/2006	\$0.00
CARPENTER PAMELA L	6947	UNL	05/26/2006	\$0.00
CARR ROBERT	15268	UNL	07/31/2006	\$0.00
CASEY SR CHARLES E	2849	UNL	04/27/2006	\$0.00
CATHERINE REGINA HARRIS	4222	UNL	05/01/2006	\$0.00
CAVANAUGH JR DENNIS A	5923	UNL	05/16/2006	\$0.00
CHANDLER CHRISTOPHER C	3281	UNL	04/28/2006	\$0.00
CHANDLER RICHARD	16059	\$600,000.00	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHANAY PEGGY R	4822	UNL	05/05/2006	\$0.00
CHAPIN KRISTINA	13568	UNL	07/31/2006	\$0.00
CHAPMAN ELANA	9526	UNL	07/14/2006	\$0.00
CHARLES A PERKINS JR	5554	UNL	05/10/2006	\$0.00
CHARLES E HARRELL	3554	\$10,000.00	05/01/2006	\$0.00
CHARLES MASTERSON	10602	UNL	07/25/2006	\$0.00
CHARLES W CRAFT	9677	UNL	07/17/2006	\$0.00
CHEN YANSHU	8350	\$17,533.18	06/22/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHERYL A GROMOLL	15708	UNL	07/31/2006	\$0.00
CLEMENTINE R POWERS	4082	UNL	04/24/2006	\$0.00
CLIFFORD G AMBLER	10189	UNL	07/21/2006	\$0.00
CLOSSER JOYCE M	10899	UNL	07/25/2006	\$0.00
COMBES JOHN H	6128	UNL	05/17/2006	\$0.00
CORLIS D JACKSON	6296	\$800.00	05/19/2006	\$0.00
CORYELL JANET	6702	UNL	05/24/2006	\$0.00
CRAWFORD JON P	4798	UNL	05/05/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CURTIS JAMES H	3125	UNL	04/28/2006	\$0.00
CURTIS RICHARD J	9240	UNL	07/10/2006	\$0.00
CZELUSTA JOSEPH C	3300	UNL	04/28/2006	\$0.00
DAHN E BJORKMAN AND	15818	UNL	08/03/2006	\$0.00
DAHN E BJORKMAN AND JOYCE E	15817	UNL	08/03/2006	\$0.00
DANIEL JOSEPH	4980	UNL	05/08/2006	\$0.00
DANIEL MATUSZEWSKI	3276	UNL	04/28/2006	\$0.00
DANNY BERENS	3917	\$1,848.00	05/01/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DARIS JOHN M	4322	UNL	05/02/2006	\$0.00
DAVID C CHAMBERLIN	4350	UNL	05/02/2006	\$0.00
DAVID E GAY	5287	UNL	05/08/2006	\$0.00
DAVID E INLOW	7966	UNL	06/08/2006	\$0.00
DAVID M TEED	15920	UNL	07/31/2006	\$0.00
DAVID N FARR	11107	\$463,333.33	07/26/2006	\$0.00
DAVIES JAMES E	6458	UNL	05/22/2006	\$0.00
DAY JOAN C	4317	UNL	05/02/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DE FALCO OSVALDO	13455	\$56,095.79	07/31/2006	\$0.00
DEBRA A SMITH	16063	\$1,157.52	08/09/2006	\$0.00
DEFIANCE COUNTY C S E A ACCOUNT OF ERIC S RICHMAN	7143	\$7,979.78	05/30/2006	\$0.00
DEHORITY JUDITH W	10416	\$852,087.60	07/24/2006	\$0.00
DELAVERGNE GERALD A	12114	\$3,000,000.00	07/28/2006	\$0.00
DELORES J BALDRIDGE	4132	UNL	05/01/2006	\$0.00
DELORES P STEINBEISER	6744	UNL	05/24/2006	\$0.00
DENNIS E BECK	11081	UNL	07/24/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DEVOLE ROGER L	5916	UNL	05/16/2006	\$0.00
DEWEY L FRYE	5005	UNL	05/08/2006	\$0.00
DIANE M BENJAMIN	8809	\$1,217.12	06/30/2006	\$0.00
DOLORES J OLIVER	3441	UNL	05/01/2006	\$0.00
DONALD H VAN DENBUSSCHE AND	16067	UNL	08/09/2006	\$0.00
DOREY DENNIS R	4361	UNL	05/02/2006	\$0.00
DOROTHY J PHILLIPS AND DEBORAH	11817	UNL	07/28/2006	\$0.00
DOWELL D	4726	UNL	05/04/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DOYLE RICHARD	6503	UNL	05/22/2006	\$0.00
DR BERND GOTTSCHALK	12164	\$682,083.00	07/28/2006	\$0.00
DRAKE RONALD J	5000	UNL	05/08/2006	\$0.00
DURHAM LARRY M	6236	UNL	05/18/2006	\$0.00
EARL WILLIAMS JR	5657	UNL	05/11/2006	\$0.00
EDWARD J BEALE	5430	UNL	05/10/2006	\$0.00
EDWARD LEO AND	8904	UNL	07/05/2006	\$0.00
ELIZABETH ZOGLIO	5061	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ELLINGTON HENRY	13413	UNL	07/31/2006	\$0.00
ELLISON JR ALBERT	6585	UNL	05/22/2006	\$0.00
ENSELEIT LUDWIG	9876	UNL	07/19/2006	\$0.00
ERNEST E ERWIN	3877	UNL	05/01/2006	\$0.00
EVELYN A DIEGNAN	4543	UNL	05/03/2006	\$0.00
EVELYN M MURRAY	10135	UNL	07/21/2006	\$0.00
FALINSKI MICHAEL J	8436	UNL	06/23/2006	\$0.00
FELL LYLE E	7660	UNL	06/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FERRIS GLENN E	4682	UNL	05/04/2006	\$0.00
FERRY ROGER F	7138	\$8,653.12	05/30/2006	\$0.00
FINLEY WILLIAM D	5231	UNL	05/08/2006	\$0.00
FIRETTO JOHN P	6356	UNL	05/19/2006	\$0.00
FISCHER JOSEPH J	8806	UNL	06/30/2006	\$0.00
FLANERY MARY K	9513	UNL	07/14/2006	\$0.00
FLORENCE SCHAEFFER TR	3517	UNL	05/01/2006	\$0.00
FLUELLYN HERMAN D	2874	UNL	04/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FORD REBECCA	7012	UNL	05/30/2006	\$0.00
FORD STEVAN T	6830	UNL	05/25/2006	\$0.00
FOSTER PAUL D	4144	UNL	05/01/2006	\$0.00
FRANCIS L POTTER	5540	UNL	05/10/2006	\$0.00
FRANKLIN NORMA JEAN	8671	UNL	06/27/2006	\$0.00
FRIEND GARY D	6308	UNL	05/19/2006	\$0.00
FUNKE DALE L	9589	UNL	07/17/2006	\$0.00
GADDIS JUDITH	7680	UNL	06/08/2006	\$0.00

\*UNL stands for Unliquidated

\*TBS stands for To Be Scheduled

**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GARY J GRAY	7668	UNL	06/08/2006	\$0.00
GARY T BARRON	13571	\$809,119.40	07/31/2006	\$0.00
GAY DAVID	3505	UNL	05/01/2006	\$0.00
GAYLE A BECK	10498	UNL	07/24/2006	\$0.00
GEORGE W KITCHEN	3444	UNL	05/01/2006	\$0.00
GERTRUDE BINGA	8194	UNL	06/19/2006	\$0.00
GIDDENS DENNIS L	4586	UNL	05/04/2006	\$0.00
GILBERT J DONNELLY SHARON DONNELLY SURVIVOR BENEFITS	10483	UNL	07/24/2006	\$0.00

\*UNL stands for Unliquidated

\*TBS stands for To Be Scheduled

**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GILLESPIE HAROLD M	11155	UNL	07/26/2006	\$0.00
GODI PAUL E	6900	UNL	05/26/2006	\$0.00
GOODING CYNTHIA A	12429	UNL	07/28/2006	\$0.00
GORDON PATRICIA A	9475	UNL	07/10/2006	\$0.00
GOSE BARRY L	9296	UNL	07/11/2006	\$0.00
GOUKER JR ROBERT H	11586	\$2,600,000.00	07/27/2006	\$0.00
GRABER DAVID W	5724	UNL	05/12/2006	\$0.00
GRADY DENNIS F	10463	UNL	07/24/2006	\$0.00

\*UNL stands for Unliquidated

\*TBS stands for To Be Scheduled

**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GRADY DENNIS F	10465	UNL	07/24/2006	\$0.00
GRAY DONNA J	4630	UNL	05/04/2006	\$0.00
GREEN BILLY G	4801	UNL	05/05/2006	\$0.00
GREENHALGH D	5487	\$1,350,000.00	05/10/2006	\$0.00
GREGORY ROY	8495	UNL	06/26/2006	\$0.00
HAAS DAVID R	6299	UNL	05/19/2006	\$0.00
HAEUFLE RICHARD	5198	UNL	05/08/2006	\$0.00
HAGBERG JANE	8470	UNL	06/26/2006	\$0.00

\*UNL stands for Unliquidated

\*TBS stands for To Be Scheduled

EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HALL WILLIAM E	7970	UNL	06/14/2006	\$0.00
HAMLIN SANDRA L	9788	UNL	07/18/2006	\$0.00
HAMMER EDWARD G	4827	UNL	05/05/2006	\$0.00
HAMMER SUSAN L	5987	UNL	05/16/2006	\$0.00

Total: 1,817

Total Modified Claim Amont: \$414,716,297.63

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333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

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Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
Debtors.	:
	(Jointly Administered)
	:
	X

NOTICE OF MOTION FOR ORDER PURSUANT TO 11 U.S.C. §§ 105(a) AND 502(c)  
ESTIMATING OR PROVISIONALLY ALLOWING CLAIM SOLELY FOR PURPOSES OF  
ADMINISTRATION OF DISCOUNT RIGHTS OFFERING

PLEASE TAKE NOTICE that on December 28, 2007, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) Estimating Or Provisionally Allowing Certain Unreconciled Claims Solely For Purposes Of Administration Of Discount Rights Offering (the "Rights Offering Estimation Motion").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Rights Offering Estimation Motion is attached hereto.

PLEASE TAKE FURTHER NOTICE that the above-referenced Debtors (the "Debtors") have determined that you may be a Discount Rights Offering Eligible Holder (as defined in the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, dated December 10, 2007 (the "Plan") (Docket No. 11386)) and that pursuant to Article 7.15(a)(i) of the Plan, you may be eligible to participate in the Discount Rights Offering. To participate in the Discount Rights Offering, your claim must be allowed, reconciled or temporarily allowed as of the commencement of the confirmation hearing. Because your claim may not be allowed or reconciled, prior to the commencement of the hearing on confirmation of the Plan, the Debtors are seeking to temporarily allow your claim, solely for purpose of participating in the Discount Rights Offering, as set forth below:

Date Filed	Claim Number	Discount Rights Offering Participation Amount

PLEASE TAKE FURTHER NOTICE that **the deadline for you to object to the Debtors' proposed estimation and temporary allowance of your Claim for the purposes of participation in the Discount Rights Offering, as well as to assert objections to confirmation of the Plan, is 4:00 p.m. (prevailing Eastern time) on January 11, 2008. If you do not respond timely in the manner described below, the order granting the relief requested in the Rights Offering Estimation Motion with respect to your Claim may be entered without any further notice to you.**

PLEASE TAKE FURTHER NOTICE that nothing contained herein or in the Rights Offering Estimation Motion is an admission against interest and all rights are fully preserved. Further, nothing in the Rights Offering Estimation Motion is intended to, nor shall any order granting the relief requested in the Rights Offering Estimation Motion, modify, impair, or affect any rights of the Debtors to object to, or seek to estimate, your Claim at a lesser amount for purposes of allowance and distribution. Moreover, to the extent that such provisional allowance or estimation results in your receiving more Discount Rights than you should have received based on the ultimate allowed amount of your claim and such rights are transferred or exercised (the "Excess Discount Rights"), then, in the Reorganized Debtors' sole discretion, (a) an amount of New Common Stock (at Plan value) equivalent to the value of the Excess Discount Rights (at Plan value) (the "Discount Rights Value") will be withheld from the ultimate distribution on account of your claim or (b) you will be required to remit payment to the Reorganized Debtors in an amount equal to the value of the Excess Discount Rights.

PLEASE TAKE FURTHER NOTICE that the following objection procedures apply with respect to the Rights Offering Estimation Motion and the Discount Rights Offering Participation Amount set forth above:

1. Objections, if any, to the Discount Rights Offering Participation Amount above must (a) be in writing, (b) state with specificity the amount at which your claim should be estimated for the purpose of participation in the Discount Rights Offering, (c) include appropriate documentation thereof, (d) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006 (Docket No. 10661), (e) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (f) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (g) be served in hard-copy form **so that they are actually received by January 11, 2008 at 4:00 p.m. (prevailing Eastern time) by** (i) Delphi Automotive Systems LLC, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: Legal Staff), (ii) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (iii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr. and John K. Lyons), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450

Lexington Avenue, New York, New York 10017 (Att'n: Donald Bernstein and Brian Resnick), (v) counsel for the official committee of unsecured creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) counsel for the official committee of equity security holders, Fried, Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), and (vii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard).

2. If an objection to the Discount Rights Offering Participation Amount above is timely filed, a hearing with respect to the objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, on January 17, 2008 at 10:00 a.m. (prevailing Eastern time).
3. If no objection is timely received, the Discount Rights Offering Participation Amount set forth above shall be controlling with respect to your participation in the Discount Rights Offering.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Rights Offering Estimation Motion by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-249-2691 or by accessing the Debtors' Legal Information Website at [www.delphidocket.com](http://www.delphidocket.com).

Dated: New York, New York  
December 28, 2007

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
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- and -

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Chicago, Illinois 60606  
(312) 407-0700  
Kayalyn A. Marafioti  
Thomas J. Matz

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

ORDER UNDER 11 U.S.C. §§ 105(a) AND 502(c) ESTIMATING OR PROVISIONALLY  
ALLOWING CERTAIN UNRECONCILED CLAIMS SOLELY FOR PURPOSES OF  
ADMINISTRATION OF DISCOUNT RIGHTS OFFERING

("RIGHTS OFFERING ESTIMATION ORDER")

Upon the motion, dated December 28, 2007 (the "Motion"), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order under 11 U.S.C. §§ 105(a) and 502(c) estimating or provisionally allowing certain unreconciled claims solely for the purposes of administering the Discount Rights Offering;<sup>1</sup> and upon the record of the hearing held on the Motion; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their stakeholders, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon, and sufficient cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.

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<sup>1</sup> Capitalized terms not otherwise defined in this Motion have the meanings ascribed to them in the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan"), dated December 10, 2007 (Docket No. 11386).

2. Solely for the purposes of administering the Discount Rights Offering and allocating Discount Rights in accordance with Article 7.15(a)(i) of the Plan, the claims reflected on Exhibit 1 attached hereto are hereby estimated and temporarily allowed in the amounts set forth on Exhibit 1.

3. To the extent that such provisional allowance or estimation results in a particular claimant's receiving more Discount Rights than such claimant should have received based on the ultimate allowed amount of such claim and such rights are transferred or exercised (the "Excess Discount Rights"), then, in the Reorganized Debtors' sole discretion, (a) an amount of New Common Stock (at Plan value) equivalent to the value of the Excess Discount Rights (at Plan value) (the "Discount Rights Value") shall be withheld from the ultimate distribution to such claimant or (b) such claimant shall remit payment to the Reorganized Debtors in an amount equal to the value of the Excess Discount Rights.

4. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York  
\_\_\_\_\_, 2008

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UNITED STATES BANKRUPTCY JUDGE

## **EXHIBIT E**

Pg 294 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
1st Choice Heating & Cooling Inc	Joel D Applebaum P36774 Clark Hill PLC 500 Woodward Ave Ste 3500 Detroit, MI 48226	5/14/07	16601, 16606	\$0.00
2088343 Ontario Limited	Carson Fischer PLC Attn Robert A Weisberg Christopher A Grosman 4111 Andover Rd W 2nd Fl Bloomfield Hills, MI 48302	5/4/06	4769	\$300,000.00
2088343 Ontario Limited	2125 Wyecroft Rd Oakville, ON L6L 5L7 Canada	5/4/06	4769	\$300,000.00
3M Company	3M Company Attn Alpha B Khaldi PO Box 33428 220 9E 02 St Paul, MN 55133	4/3/06	2468	\$500,289.01
3M Company	Attn Alpha Khaldi Office of General Counsel Bldg 220 9E 02 St Paul, MN 55144	4/3/06	2468	\$500,289.01
3M Company	Klestadt & Winters LLP Attn Patrick J Orr 292 Madison Ave 17th Fl New York, NY 10017-6314	4/3/06	2468	\$500,289.01
A D Brackins	9217 S 79th Ave Hickory Hills, IL 60457-2151	5/1/06	4194	\$0.00
A Schulman Inc	c o Carrie M Brosius Esq Vorys Sater Seymour and Pease LLP 2100 One Cleveland Ctr 1375 E Ninth St Cleveland, OH 44114	7/17/07	11260, 16627	\$0.00
A Schulman Inc	Vorys Sater Seymour and Pease LLP Tiffany Strelow Cobb Robert J Sidman Esq 52 E Gay St PO Box 1008 Columbus, OH 43216-1008	7/17/07	11260, 16627	\$0.00
AB Automotive Electronics Ltd	David M Schilli Robinson Bradshaw & Hinson PA 101 N Tryon St Ste 1900 Charlotte, NC 28246	7/7/06	9120	\$154,772.90
AB Automotive Inc	David M Schilli Robinson Bradshaw & Hinson PA 101 N Tryon St Ste 1900 Charlotte, NC 28246	7/31/06	14239	\$3,445,906.26
Abbas Mohamed A	1041 Millstone Rd Dayton, OH 45458-3273	5/5/06	4935	\$0.00
ABC Technologies Inc	Brian Illion ABC Group 2 Norelco Dr Toronto, ON M9L 2X6 Canada	12/15/05	1168	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
ABC Technologies Inc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	12/15/05	1168	\$0.00
ABC Technologies Inc	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	12/15/05	1168	\$0.00
ABCO Fire Protection Inc & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Road Ste 255 Irvine, CA 92614	4/13/06	2647	\$3,398.89
Abulaban Majdi	PO Box 8024 Plymouth, MI 48170	7/31/06	13446	\$0.00
Accurate Threaded Fasteners Inc ATF Inc	Pia N Thompson Sachnoff & Weaver Ltd 10 S Wacker Dr Chicago, IL 60606-7507	7/27/06	11413	\$550,000.00
ACE American Insurance Company	ACE American Insurance Company Attn Collateral Manager c/o Ace USA 436 Walnut St Philadelphia, PA 19106	7/28/06	13018	\$0.00
ACE American Insurance Company	Duane Morris LLP Lawrence J Kotler Esquire 380 Lexington Ave New York, NY 10168	7/28/06	13018	\$0.00
ACE American Insurance Company	Margery N Reed Esq Duane Morris LLP 30 S 17th St Philadelphia, PA 19103-4196	7/28/06	13018	\$0.00
Actco Tool and Manufacturing Company	Nicholas R Pagliari Esquire The Quinn Law Firm 2222 W Grandview Blvd Erie, PA 16506	6/20/06	8286	\$31,220.00
Actco Tool and Manufacturing Company	Quinn Buseck Leemhuis Toohey & Kroto Inc Attn Nicholas R Pagliari 2222 W Grandview Blvd Erie, PA 16506-4508	6/20/06	8286	\$31,220.00
Actco Tool and Manufacturing Company	Reed Smith LLP Attn Amy M Torti 599 Lexington Ave 29th Fl New York, NY 10022	6/20/06	8286	\$31,220.00
AFI	AFI One University Plz Ste 312 Hackensack, NJ 07601	3/14/06	2287	\$7,723.22

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
AGFA	AGFA Gevaert Gmbh 200 Ballardvale St Wilmington, MA 01887	6/28/06	8719	\$0.00
Ai Shreveport LLC	Ryan D Heilman Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/06	15299	\$0.00
Akebono Corporation	Akebono Brake Corporation Attn Brandon J Kessinger 310 Ring Rd Elizabethtown, KY 42701	3/28/06	2433	\$0.00
Akebono Corporation	Attn Michael C Hammer Dickinson Wright PLLC 301 E Liberty Ste 500 Ann Arbor, MI 48104-2266	3/28/06	2433	\$0.00
Akebono Corporation	Stites & Harbison Pllc W Robinson Beard Esq 400 West Market St Louisville, KY 40202	3/28/06	2433	\$0.00
Akzo Nobel Coatings Inc	Michelle L Meiselman Esq 5555 Spalding Dr Norcross, GA 30092	7/31/06	15234	\$398,865.12
Akzo Nobel Coatings Inc	Nelson Mullins Riley & Scarborough LLP George B Cauthen Jody A Bedenbaugh Meridian Bldg Seventeenth Fl 1320 Main St PO Box 11070 Columbia, SC 29201	7/31/06	15234	\$398,865.12
Akzo Nobel Coatings Inc	Nelson Mullins Riley & Scarborough LLP Richard B Herzog 999 Peachtree St Ste 1400 Atlanta, GA 30309	7/31/06	15234	\$398,865.12
Alan Boyd Rowley	1519 Van Buskirk Rd Anderson, IN 46011	5/31/06	7192	\$342,773.79
ALBERT L CRAWFORD	702 TWIN HILLS DR EL PASO , TX 79912-3412		To Be Scheduled	\$388,888.32
Albrecht Donald D	3511 Hickory Ln Saginaw, MI 48603	7/28/06	12117	\$490,552.88
Albrecht Dorothy	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9764	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Alcoa Automotive Castings a Michigan Partnership	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/06	12007	\$277,314.24
Alcoa Extrusions Inc	Paul Kopritch Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/06	12009	\$0.00
Alegre Inc	Lilly Phillips President 3103 W Tech Rd Miamisburg, OH 45342	7/28/06	12193	\$351,963.62
Alfred Castillo	8879 Lyons Hwy Sand Creek, MI 49279-9779	7/28/06	12410	\$0.00
Alfred J Bailey	103 Yorkshire Circle Ewing, NJ 08628-3250	5/17/06	6165	\$0.00
ALFRED J POPPITT II	1441 TERRACE DR LANTANA , TX 76226-6666		To Be Scheduled	\$301,091.16
Allegro Micro Systems Inc	Irene Beaulac 115 Northeast Cutoff Worcester, MA 01615	2/1/06	1741	\$1,410,167.30
ALLEN W BESEY	1462 GOLDEN RIDGE DR. THE VILLAGES, FL 32162		To Be Scheduled	\$612,129.61
Alliance Precision Plastics Co	Attn R John Clark Esq as Attys for Alliance Precision Plastics 1500 Tower I PO Box 4976 Syracuse, NY 13221-4976	7/27/06	11574, 11575	\$2,971.15
Alumax Mill Products Inc	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/06	12006	\$346,527.00
Alvin C Schmidt and Darla J Schmidt	Ua Dtd 122200 Alvin Schmidt and Darla Schmidt Family Revocable Living Trust 9650 Langan St Spring Hill, FL 34606	7/28/06	11801	\$0.00
American International Group Inc and its Related Entities	AIG Law Department Bankruptcy David A Levin Esq 70 Pine St 31st FL New York, NY 10270	12/29/05	1373, 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387	\$0.00
American Recycling & Manufacturing Co Inc	58 Mc Kee Rd Rochester, NY 14611	3/21/07	16556	\$40,645.15

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
American Recycling & Mfg Co Inc	fka Unlimited Ventures Inc of North America 58 McKee Rd Rochester, NY 14611	7/31/06	14256	\$0.00
Ametek Inc	J Gregg Miller Esq 3000 Two Logan Sq 18th & Arch Streets Philadelphia, PA 19103	7/28/06	11900	\$25,375.00
Ametek Inc	Pepper Hamilton LLP Linda J Casey 3000 Two Logan Sq 18th and Arch Sts Philadelphia, PA 19103-2799	7/28/06	11900	\$25,375.00
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/6/06	7514	\$1,567.26
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/12/06	7836	\$79,106.44
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/12/06	7837	\$143,532.08
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/14/06	7995	\$853,290.62
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/06	8581	\$470,871.00
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/06	8584	\$75,549.82
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/20/06	10075	\$21,161.75
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/27/06	11264	\$624,654.76
Amroc Investments LLC	Blank Rome LLP Attn Rocco A Cavaliere The Chrysler Bldg 405 Lexington Ave New York, NY 10174	7/20/06	10075	\$21,161.75
Anand Raj K	14071 Eagle Ridge Lakes Dr Apt 203 Fort Myers, FL 33912	5/17/06	6176	\$0.00
Anderson Carrie	Anderson Carrie 5726 Wellwood Dr Rochester, MI 48306	7/28/06	12134	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Anderson Carrie	6562 Hammontree Dr Hudson, OH 44236	7/28/06	12134	\$0.00
Anderson Frederick G	4008 Gettysburg Dr Kokomo, IN 46902-4914	6/19/06	8173	\$0.00
Anderson Jon R	7787 Nolensville Rd Nolensville, TN 37135-9466	5/23/06	6693	\$666,506.63
Andrew J Harris	428 W Stewart St Dayton, OH 45408-2049	6/22/06	8360	\$0.00
Andrew R Kovak Tr	Andrew R Kovak Living Trust Ua 20399 2055 Bonnie Brae Ne Warren, OH 44483-3517	8/31/06	16280	\$0.00
Andrews Patrick J	10059 Crooked Stick Dr Sacramento, CA 95829-8008	5/8/06	5162	\$0.00
Android Industries LLC	Ryan D Heilman Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/06	14645	\$0.00
Angelita Escobedo	460 N Lane St Blissfield, MI 49228	7/31/06	13604	\$0.00
Angiolieri Susan L	2221 E Arms Dr Hubbard, OH 44425-3302	6/13/06	7888	\$0.00
Anna Jane Bergwall Tr	Ua Dtd 060393 Fbo Anna J Bergwall Trust 1237 Woodline Dr Marysville, OH 43040-8523	7/28/06	12423	\$0.00
ANTHONY LEE	1832 NEW CASTLE DRIVE TROY, MI 48098		To Be Scheduled	\$13,535.98
Arbon Equip Corp Rite Hite Corp	8900 N Arbor Dr Milwaukee, WI 53223	10/31/05	206	\$13,065.09
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	5/23/06	6637	\$12,967.93
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/25/06	10882	\$76,784.27

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/06 14277		\$82,016.97
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/06 14278		\$13,927.33
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/06 14279		\$0.00
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/06 14280		\$12,484.64
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/06 14281		\$40,160.57
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	8/9/06 16132		\$22,475.00
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/23/06 6637		\$12,967.93
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06 10882		\$76,784.27
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06 14277		\$82,016.97
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06 14278		\$13,927.33
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06 14279		\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14280	\$12,484.64
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14281	\$40,160.57
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	8/9/06	16132	\$22,475.00
Argo Partners as assignee of Kemper Products	Argo Partners 12 West 37th St 9th fl New York, NY 10018	11/9/07	16749	\$14,600.67
Arnold Center Inc	co Susan M Cook Lambert Leser Isackson Cook & Giunta PC 916 Washington Ave Ste 309 Bay City, MI 48708	7/28/06	12197	\$77,516.26
Arnold Thomas B	1907 Wood Pke Ln Commerce Twp, MI 48382-4862	7/17/06	9683	\$140,169.88
Arthur Andersen Llp	PO Box 390 St Charles, IL 60174	10/15/07	16748	\$0.00
Ashland Incorporated	Collection Department DS 3 PO Box 2219 Columbus, OH 43216	4/25/06	2760	\$237,856.78
Ashley Margaret	5106 Laura Ln Canandaigua, NY 14424	5/1/06	4113	\$0.00
ASM Capital	as Assignee for Speed Motor Express of WNY Inc 7600 Jericho Tpk Ste 302 Woodbury, NY 11797	3/16/06	2317	\$35,399.20
ASM Capital	Damon & Morey LLP Attn Beth Ann Bivona 1000 Cathedral Pl 298 Main St Buffalo, NY 14202-4096	3/16/06	2317	\$35,399.20
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/16/06	2317	\$35,399.20

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
ASM Capital II LP	ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	11/6/06	16406	\$127,228.74
ASM Capital II LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/6/06	16406	\$127,228.74
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	1/30/06	1699	\$117,438.86
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/30/06	1699	\$117,438.86
Assaad Salwa H	5779 Westshore Dr New Port Richey, FL 34652-3036	5/30/06	7045	\$0.00
AT&T Corp	Lisa McLain 1355 W University Dr Mesa, AZ 85021	6/5/06	7506	\$4,247,181.85
AT&T Corp	Lowenstein Sandler PC Attn Vincent D'Agostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	6/5/06	7506	\$4,247,181.85
AT&T Corp	Lowenstein Sandler P.C. Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	6/5/06	7506	\$4,247,181.85
AT&T Global Services fka SBC Global	AT&T Attorney James Grudus Esq AT&T Inc One AT&T Way Rm 3A218 Bedminster, NJ 07921	8/6/07	16636, 16637	\$0.00
AT&T Global Services fka SBC Global	Lowenstein Sandler P.C. Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	8/6/07	16636, 16637	\$0.00
AT&T Global Services fka SBC Global	Lowenstein Sandler PC Attn Vincent D'Agostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	8/6/07	16636, 16637	\$0.00
Atul Pasricha	Foley & Lardner LLP Attn David G Dragich 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/31/06	14020, 14022, 14023, 14024, 14025, 14026	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Atul Pasricha	2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14020, 14022, 14023, 14024, 14025, 14026	\$0.00
Audrey Amort Carbrera	730 Bounty Dr 3018 Foster City, CA 94404	7/10/06	9221	\$0.00
Austin R Fischer	3307 Bowman Rd Bay City, MI 48706-1766	6/6/06	7553	\$0.00
Autoliv ASP Inc	Anthony J Nellis Associate General Counsel 1320 Pacific Dr Auburn Hills, MI 48326	7/31/06	15579, 15580, 15581, 15582, 15583	\$250,000.00
Autoliv ASP Inc	Miller Canfield Paddock And Stone PLC c/o Jonathan S Green 150 W Jefferson Ave Ste 2500 Detroit, MI 48226	7/31/06	15579, 15580, 15581, 15582, 15583	\$250,000.00
Automodular Assemblies Inc	Attn Brian F Moore Esq McCarter & English LLP 245 Park Ave 27th Fl New York, NY 10167	7/31/06	15018	\$332,223.12
Baker Ronald E	409 Nw Highcliffe Dr Lees Summit, MO 64081-2062	6/23/06	8428	\$0.00
Ball Systems	Tom Houck 622 S Range Line Rd Ste 624 B Carmel, IN 46032	2/3/06	1768	\$9,060.00
Balsei Michael	7190 St Ursula Dr Canfield, OH 44406	7/31/06	13450	\$0.00
Bank of America N A	Attn Clare Pierce 40 W 57th St New York, NY 10019	5/10/06	5423	\$412,536.60
Barbara A Sanders	5865 Clearview Dr Troy, MI 48098	7/28/06	12206	\$0.00
Barbara Metcalf Bell	4905 Prariewood Muncie, IN 47304	5/15/06	5862	\$0.00
Barbara N Stephens	5338 N Pk Ave Bristolville, OH 44402-8713	4/28/06	3140	\$0.00
Barbara Sue Hartley	1209 Romine Rd Anderson, IN 46011	6/27/06	8611	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Barczak James T	57 Oakland Rd Williamsville, NY 14221-6815	5/1/06	3411	\$0.00
Barr James	10800 Oak Ct Galloway, OH 43119	6/20/06	8265	\$0.00
Barrera Ricardo B	3319 Greenfield Rd 402 Dearborn, MI 48120-1212	7/28/06	12086	\$0.00
Basf Corporation	100 Campus Dr Florham Park, NJ 07932	8/14/06	8012, 16200	\$791,010.71
Battenberg III J T	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/25/06	10582	\$21,183,338.91
Battenberg Luann C	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/25/06	10575	\$0.00
Battenfeld of America Inc	attn Ron Ricapito 1620 Shanahan Dr South Elgin, IL 60177	1/4/06	1439	\$83,403.44
Bayer Materialscience Llc	Attn Linda Vesci 100 Bayer Rd Pittsburgh, PA 15205	7/17/06	9577	\$105,184.98
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	1/30/06	1703	\$9,604.54
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	1/30/06	1704	\$841,095.73
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	1/31/06	1726	\$3,333.70
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	1/31/06	1728	\$181,558.42
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	3/10/06	2246	\$6,100,000.00
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	4/24/06	2713	\$6,253,576.29

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/11/06 9261		\$4,030,495.73
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/11/06 9263		\$2,901,601.14
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/18/06 9771		\$713,175.52
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/18/06 9772		\$72,025.32
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/18/06 9798		\$28,772.36
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/27/06 11256		\$2,004,748.51
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/27/06 11279		\$24,300.00
Bear Stearns Investment Products Inc	Meyers Law Group PC Attn Merle C Meyers 44 Montgomery St Ste 1010 San Francisco, CA 94104	3/10/06 2246		\$6,100,000.00
Bear Stearns Investment Products Inc	Pepper Hamilton LLP Attn Francis J Lawall & Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Streets Philadelphia, PA 19103	1/31/06 1728		\$181,558.42
Beaver Valley Manufacturing Inc	Ira Rubin Goldman Rubin & Shapiro 1340 Woodman Dr Dayton, OH 45432	6/15/07 11186, 16615		\$166,062.39
Beck Bruce T	318 Silvertree Ln Dayton, OH 45459-4443	7/17/06 9657		\$578,587.03
Beck Susan C	318 Silvertree Ln Centerville, OH 45459	7/17/06 9665		\$0.00
Behr Hella Thermocontrol Gmbh	Behr Hella Hansastr 40 Lippstadt, 59557 Germany	7/31/06 14058		\$12,336.64
Behr Hella Thermocontrol Gmbh	Hansastraße 40 Lippstadt, 59557 Germany	7/31/06 15197		\$62,299.54

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Bellavia Ross	242 Gina Way Brockport, NY 14420	6/27/06	8604	\$0.00
BellSouth Telecommunications Inc	BellSouth Regional Bankruptcy Center 301 W Bay St Rm 29EF1 Jacksonville, FL 32202	1/17/06	1570	\$1,429.20
Ben Frey	23376 Hilgyle Novi, MI 48374	7/31/06	15433	\$0.00
Benefield Jr Sam	17625 N 7th St Apt 1106 Phoenix, AZ 85022	6/30/06	8837	\$0.00
Benjamin D Rodriguez and	Visitacion C Rodriguez Jt Ten 274 16th Ave San Francisco, CA 94118-1019	5/1/06	3404	\$0.00
Bergwall Donald	1237 Woodline Dr Marysville, OH 43040-8523	7/28/06	12424	\$0.00
Bernadette Rachwal	8134 Zimmerman Rd Hamburg, NY 14075-7142	4/25/06	4085	\$0.00
Bernard J Quick	Bernard J Quick 582 Kennesaw Street Birmingham, MI 48009	7/31/06	15635	\$0.00
Best Foam Fabricators Inc	9633 S Cottage Grove Chicago, IL 60628	2/22/07	16550	\$0.00
Bestor Carl J	1835 Jackson Rd Penfield, NY 14526-1246	5/22/06	6705	\$0.00
Beth M Smith	3830 Greentree Pl Jackson, MS 39211	7/19/06	9875	\$0.00
Bette M Walker	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11951	\$0.00
Bette M Walker	Pepper Hamilton Lip Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11951	\$0.00
Betty Jane Henry	12288 Ray Rd Gaines, MI 48436	4/28/06	3268	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Beverly J Gaskin	8343 High Meadow Trl Clarkston, MI 48348	7/28/06	12393	\$0.00
Beverly M Jenkins	834 Pennington Ave Trenton, NJ 08618-2912	8/9/06	15910	\$0.00
BI Technologies Corporation	David M Schilli Robinson Bradshaw & Hinson PA 101 N Tryon St Ste 1900 Charlotte, NC 28246	6/22/06	8372	\$768,480.99
Billig William G	7260 Mustang Rd Clarkston, MI 48346-2622	5/1/06	3493	\$0.00
Billy Wayne Brady	Gregory T Young Attorney for Claimant 32770 Franklin Rd Franklin, MI 48025	11/14/05	550	\$0.00
Bishop Co	1125 E Milham Rd Kalamazoo, MI 49002	5/1/06	4263	\$5,890.00
Bissell Donald R	10113 Springfield Cir Davisburgs, MI 48350	5/22/06	6554	\$0.00
Bittner Debra	9610 Saginaw St Reese, MI 48757	7/31/06	15194	\$0.00
Black Dennis A	416 Willow Brook Way Chesapeake, VA 23320-3560	8/9/06	16021	\$0.00
Blair Fisher Madelyn M	45435 Cass Ave Utica, MI 48317-5605	5/1/06	4006	\$0.00
Blenk Clarence J	48 Stony Brook Dr Lancaster, NY 14086-1418	6/19/06	8214	\$0.00
Blue Angel Claims LLC	Attn Jennifer Donovan c/o Davidson Kemper Capital Management LLC 65 E 55th St 19th Fl New York, NY 10022	5/3/06	4574	\$3,785,356.00
Blue Angel Claims LLC	Attn Jennifer Donovan c/o Davidson Kemper Capital Management LLC 65 E 55th St 19th Fl New York, NY 10022	5/3/06	4575	\$406,570.92
Blue Angel Claims LLC	Attn Jennifer Donovan c/o Davidson Kemper Capital Management LLC 65 E 55th St 19th Fl New York, NY 10022	5/3/06	4576	\$149,937.86

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Blue Angel Claims LLC	Attn Jennifer Donovan c/o Davidson Kemper Capital Management LLC 65 E 55th St 19th Fl New York, NY 10022	5/3/06	4577	\$58,674.29
Board of County Commissioners of Johnson County Kansas	Board of County Commissioners of Johnson County Kansas Johnson County Legal Dept Johnson County Admin Bldg 111 S Cherry St Ste 3200 Olathe, KS 66061-3441	1/10/06	1502	\$97,459.26
Bonnie Goldman	25422 Adelanto Dr Laguna Niguel, CA 92677	4/27/06	2996	\$0.00
Bostick Barbara A	3683 Wales Dr Dayton, OH 45405-1846	7/28/06	12425	\$0.00
Bradford Industries Inc	1857 Middlesex St Lowell, MA 01851	3/5/07	16564	\$0.00
Bradley A Bennett and Barbara R Bennett	211 E 53rd St Apt 6d New York, NY 10022-4805	3/29/07	16591	\$0.00
Bradley N McKean	2328 E Genesee Ave Saginaw, MI 48601	7/31/06	14090	\$0.00
Brady Billy W And Renee	c/o Weaver And Young PC Gregory T Young 32770 Franklin Rd Franklin, MI 48025	5/1/06	4288	\$0.00
Brake Parts Inc Wix Filtration Corp Affinia Group Inc	Brake Parts Inc Brakes Parts Wix 4400 Prime Pkwy Mchenry, IL 60050	7/28/06	12011	\$86,576.50
Breen Color Concentrates Inc	Mark Conlan Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310	7/31/06	13740, 14174	\$11,505.71
Bremer Richard J	4495 Detroit St Spruce, MI 48762-9737	7/18/06	9833	\$481,959.19
Brewer Antoinette M	52 Constance Ln Cheektowaga, NY 14227-1360	7/21/06	10220	\$0.00
Brian Lee Penley	Brian Penley 2918 E SR 38 Westfield, In 46074	11/4/05	350	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Bridget Haupert	Bridget Haupert 1107 Blue Jay Dr Greentown, IN 46936	12/9/05	1086	\$0.00
Brink Roy D	107 South Dr Fairhope, AL 36532-6315	5/4/06	4725	\$0.00
Broadway S	4 Somerset Rd Liverpool, L22 2BJ United Kingdom	6/21/06	8301	\$0.00
Brock James C	4321 Hayes Wayne, MI 48184-2221	4/24/06	2716	\$0.00
Broekhuizen Bradley A	16618 State Route 31 Holley, NY 14470-9017	5/15/06	5867	\$0.00
Brooks David	615 D East Abram Street Box 335 Arlington, TX 76010	7/31/06	15255	\$0.00
Brooks Gary J	3753 Mount Vernon Dr Lake Orion, MI 48360-2713	7/28/06	12097, 12100	\$0.00
Brown Eon J	6535 Summer Shores S E Grand Rapids, MI 49548-7001	5/15/06	5812	\$0.00
BRUCE E KIRKHAM	1178 CLUB VIEW DRIVE CENTERVILLE , OH 45458		To Be Scheduled	\$715,227.00
Brucken William L	2481 S Linda Dr Bellbrook, OH 45305-1538	5/8/06	5203	\$0.00
Bryant Ned C	2005 N Brentwood Pl Essexville, MI 48732-1406	5/8/06	5275	\$0.00
Buchanan Jr Harry C	1274 Timberwyck Ct Dayton, OH 45458-9635	7/11/06	9298	\$0.00
Bucholz Thomas	PO Box 6725 Saginaw, MI 48608	7/28/06	12116	\$0.00
Budelewski Frank X	221 Red Oak Dr Williamsville, NY 14221-2333	5/24/06	6706	\$0.00
Buehler Jerald L	5475 Phillipsburg Rd Englewood, OH 45322-9761	7/31/06	15723	\$0.00

Pg 310 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Buis John R	549 Ashwood Dr Flushing, MI 48433-1397	7/20/06	10049	\$0.00
Burger Barbara P	9844 Glenmore Ct Oak Creek, WI 53154-5037	5/22/06	6468	\$0.00
Burgner David	Burgner David 152 W Huron St Ste 700 Chicago, IL 60610	7/28/06	12349	\$0.00
Burks Delores	86 Locust St Buffalo, NY 14204-1263	7/27/06	11371	\$0.00
Burnett Dale E	6263 Hathaway Rd Lebanon, OH 45036-9725	7/31/06	15651	\$0.00
Butera Charles A	16 Endsleigh Pl Robbinsville, NJ 08691-3021	5/8/06	4972	\$0.00
Byron G Hurst	c/o David R Salyer Esq E S Gallon & Associates 40 West 4th St Ste 2200 Dayton, OH 45402	3/14/06	2285	\$0.00
Calsonic Kansei Corporation	Auston L McMullen Boult Cummings Conners & Berry PLC 1600 Division St Ste 700 Nashville, TN 37203	7/26/06	11185	\$244,509.04
Calvary Design Team Inc DBA Calvary Automation Systems	45 Hendrix Rd West Henrietta, NY 14586	8/25/06	16266	\$0.00
Cameron G B	622 Lockerbie Pl Carmel, IN 46032	5/22/06	6500	\$0.00
Campbell Carolyn	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9763	\$0.00
Campbell Edwin L	6330 Lake Mead Dr Indianapolis, IN 46237-4409	7/6/06	9052	\$0.00
Capsonic Automotive Inc	460 S Second St Elgin, IL 60123	10/25/07	16735	\$0.00
Caraustar Custom Packaging Group Inc	Attn Sandra Gregel PO Box 115 Austell, GA 30168-0115	12/28/05	1345	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Carclo Technical Plastics	Accounts Payable 600 Depot St Latrobe, PA 15650	6/1/06	7310, 7311	\$502,325.52
Carl J Birchmeier Jr	MC 481 POL028 PO Box 8024 Plymouth, MI 48170-8024	8/9/06	16146	\$0.00
Carlisle Engineered Products Inc	Steven J Ford Esq Carlisle Companies Incorporated 250 S Clinton St Ste 201 Syracuse, NY 13202	7/28/06	11910	\$3,595,420.04
Carmen J Mandato	2645 East 112 St Cleveland, OH 44104-2665	7/31/06	15722	\$2.33
Carolyn Deloach	3312 Walcott St Flint, MI 48504-3200	6/15/06	8048	\$0.00
Carolyn Needham	Timothy L Taylor o b o Carolyn Needham 990 Monroe NW Grand Rapids, MI 49503	7/31/06	14086	\$0.00
Carpenter Pamela L	620 Miami St Tiffin, OH 44883-1934	5/26/06	6947	\$0.00
Carr Robert	10 Heritage Hill Dr Alexandria, KY 41001	7/31/06	15268	\$0.00
Carrier Corp	Attn Joyce Kuppel PO Box 4808 Bldg TR S Syracuse, NY 13221	7/13/06	9462	\$4,311.33
Casey Sr Charles E	3395 Lakeside Dr Mineral Ridge, OH 44440-9738	4/27/06	2849	\$0.00
Catherine M Rozanski	David F DuMouchel P25658 c o Butzel Long 150 W Jefferson Ste 100 Detroit, MI 48226	7/28/06	12184	\$0.00
Catherine Regina Harris	3501 Quail Ridge Dr Moore, OK 73160	5/1/06	4222	\$0.00
Cavanaugh Jr Dennis A	5223 Monticello Dr Swartz Creek, MI 48473-8250	5/16/06	5923	\$0.00
CDW Computer Centers Inc	co Receivables Management Services RMS PO Box 5126 Timonium, MD 21094	10/24/05	88	\$3,335.24

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
CDW Computer Centers Inc	co Receivables Management Services RMS PO Box 5126 Timonium, MD 21094	11/8/05	419	\$0.00
CDW Computer Centers Inc	co Receivables Management Services RMS PO Box 5126 Timonium, MD 21094	11/8/05	420	\$8,964.94
CDW Computer Centers Inc	co Receivables Management Services RMS PO Box 5126 Timonium, MD 21094	1/24/06	1659	\$205.10
Celestica Inc and its subsidiaries	Attn Benjamin Mintz Kaye Scholer LLP 425 Park Ave New York, NY 10022	7/28/06	12813	\$159,999.00
Celestica Inc and its subsidiaries	Celestica Attn Michael D Peters 1150 Eglinton Ave Toronto, ON M3C 1H7 Canada	7/28/06	12813	\$159,999.00
Ceramtec North America & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/19/06	2693	\$232,341.07
CF Special Situation Fund I LP	Attn Stuart A Laven Jr Benesch Friedlander Coplan & Aronoff LLP 2300 BP Tower 200 Public Square Cleveland, OH 44114-2378	7/27/06	11777	\$492,348.30
Ch2m Hill Spain SL	C 17 Juan de Mariana 3 Planta Portal B Madrid, 28045 Spain	7/31/06	15138	\$25,372.60
Chandler Christopher C	4755 Logan Arms Dr Youngstown, OH 44505-1216	4/28/06	3281	\$0.00
Chandler Richard	3856 Old Riverside Dr Dayton, OH 45405	8/9/06	16059	\$0.00
Chaney Peggy R	2088 Saratoga Ave Sw Warren, OH 44485-3960	5/5/06	4822	\$0.00
Chapin Kristina	1268 Timberwood Circle Anderson, IN 46012	7/31/06	13568	\$0.00
Chapman Elana	930 Cricklewood Dr 233 State College, PA 16803	7/14/06	9526	\$0.00
Charels M McWee	3824 Chestnut Ct Oakland, MI 48363	7/28/06	11882	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Charles A Cotten	9281 Promontory Circle Indianapolis, IN 46236	5/1/06	3425	\$879,364.89
Charles A Perkins Jr	1608 Tickanetly Rd Ellijay, GA 30540-6413	5/10/06	5554	\$0.00
Charles E Harrell	2358 Tiffany Circle Decatur, GA 30035-3315	5/1/06	3554	\$0.00
Charles Edward Brown	3417 W York Ct Rochester, MI 48306	7/27/06	11276	\$0.00
CHARLES H GIFFORD	102 OLD WELL RD ROCHESTER , NY 14626-3718		To Be Scheduled	\$0.00
CHARLES K VEENSTRA	631 WINDSOR RUN BLOOMFIELD HILLS, MI 48304-1413		To Be Scheduled	\$191,274.55
Charles Masterson	6060 Sipes Flint, MI 48532	7/25/06	10602	\$0.00
CHARLES R MEIER	15306 BURNABY DR NAPLES, FL 34110		To Be Scheduled	\$912,508.34
Charles R Robinson	999 Randall Rd Coopersville, MI 49404	7/31/06	14787	\$0.00
Charles W Craft	1117 N Bluff Rd Greenwood, IN 46142-7746	7/17/06	9677	\$0.00
CHARLES W ONDRICK	PO BOX 277 CHARLEVOIX, MI 49720-0277		To Be Scheduled	\$953,981.46
Chen Yanshu	120 Shadow Mountain Ln Morrisville, NC 27560	6/22/06	8350	\$0.00
Cheryl A Gromoll	165 Stratford Circle Stockbridge, GA 30281-7136	7/31/06	15708	\$0.00
Chiuchiarelli Cheryl	5369 Perry Rd Grand Blanc, MI 48439	8/9/06	15845	\$0.00
Choon T Chon	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/31/06	15621	\$0.00

Pg 314 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Choon T Chon	Pepper Hamilton LLP Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/31/06	15621	\$0.00
Chris Hughes Okaloosa County Tax Collector	Philip A Bates PA PO Box 1390 Pensacola, FL 32591-1390	5/31/06	7238	\$16,120.74
Christina J Cattell	4949 Bloomfield Ridge Bloomfield Hills, MI 48302	7/31/06	14932	\$0.00
Christopher D Galley	40 Bentbrook Ct Springboro, OH 45066	7/31/06	13531	\$0.00
Ciara M Comerford	1521 N Maple Ave Royal Oak, MI 48067	8/9/06	15935, 15936, 15937	\$0.00
Cingular Wireless	Banko PO Box 309 Portland, OR 97207-0309	5/8/06	5084, 5085, 5087	\$10,761.88
Circle Broach Company Inc	38358 Abruzzi Dr Westland, MI 48185	7/14/06	9541	\$30,818.00
Clark Charles	c/o Kelman Loria PLLC Alan B Posner Esq 660 Woodward Ave Ste 1420 Detroit, MI 48226-3588	5/5/06	4889	\$0.00
Clementine R Powers	1089 Hrezent View Ln Webster, NY 14580-8902	4/24/06	4082	\$0.00
Cleo Inc	4025 Viscount Memphis, TN 38118	4/28/06	3048	\$0.00
CLEVELAND L PITTMAN	3614 JAMAICA DRIVE AUGUSTA , GA 30909		To Be Scheduled	\$205,731.45
Clifford G Ambler	3823 Lee St Anderson, IN 46011-5036	7/21/06	10189	\$0.00
Closser Joyce M	816 W Cabriolet Pendleton, IN 46064-8831	7/25/06	10899	\$0.00
Collins & Aikman	Rick Onisko 26533 Evergreen Southfield, MI 48076	7/31/06	15339	\$1,367,200.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Collins & Aikman Automotive Canada Co	26533 Evergreen Southfield, MI 48076	3/16/07	16576	\$0.00
Collins & Aikman Automotive Interiors Inc	26533 Evergreen Southfield, MI 48076	3/16/07	16575, 16577, 16578, 16579	\$0.00
Collins William L	867 Crooked Tree Dr Petoskey, MI 49770	7/25/06	10852	\$432,950.62
Combes John H	4575 Cardinal Cove Ln Naples, FL 34114	5/17/06	6128	\$0.00
Comerica Leasing Corporation	Ralph E McDowell Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/28/06	12177	\$375,000.00
Commodity Mgmt Svcs Gbs Printed Prods & Sys	PO Box 2340 North Canton, OH 44720-0340	7/21/06	10155	\$94,880.10
Computer Patent Annuities LP	Calinoff & Katz LLP Dorothy H Marinis Riggio 140 E 45th St 17th Fl New York, NY 10017	7/31/06	15379	\$602,481.60
Computer Patent Annuities LP	Gill David Accounts Receivable Manager CPA House 11 15 Seaton Place St Helier, Jersey JE1 1BL Channel Islands	7/31/06	15379	\$602,481.60
Computer Patent Annuities LP	Miles & Stockbridge PC Thomas D Renda Kerry Hopkins 10 Light St Baltimore, MD 21202	7/31/06	15379	\$602,481.60
Conestoga Rovers & Associates Inc	2055 Niagara Falls Blvd Ste 3 Niagara Falls, NY 14304	5/21/07	2339, 16604	\$56,221.90
Connor John	10249 Boulder Pass Davisburg, MI 48350-2055	7/31/06	13574	\$0.00
Constable Stephen	1383 Pebble Ridge Dr Rochester Hills, MI 48307	7/31/06	14921	\$0.00
Contech LLC	Attn Bruce Reder 8001 Angling Rd Portage, MI 49024	7/24/06	10397	\$59,289.47
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	12/8/06	16447	\$72,148.40

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	2/13/07	11447, 16542	\$43,473.60
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	11/4/05	349	\$146,250.00
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	11/22/05	808	\$0.00
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	11/22/05	813	\$363,099.68
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	1/17/06	1544	\$46,497.50
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	1/17/06	1546	\$183,958.76
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	3/22/06	2364	\$268.75
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	5/8/06	5102	\$62,486.40
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	5/10/06	5568	\$306,445.51
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/5/06	7459	\$93,373.95
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/21/06	10123	\$5,422.00
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/21/06	10184	\$183,132.59
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/25/06	10579	\$747,702.98
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/25/06	10580	\$181,190.50
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/25/06	10581	\$112,039.75

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	14795	\$23,040.60
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	15201	\$35,107.98
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	15211	\$626,637.92
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	7/31/06	15222	\$392,351.79
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	1/11/07	16479	\$561,083.00
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	2/7/07	16515	\$0.00
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	2/13/07	16541	\$0.00
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	2/16/07	16544	\$48,012.86
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	3/12/07	16570	\$334,006.68
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06	14878	\$0.00
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	2/9/06	1935	\$476,205.96
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	3/22/06	2352	\$69,782.43
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/17/06	6147	\$2,973,432.52
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/17/06	6147	\$2,973,432.52
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/30/06	6991	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/28/06 8718		\$234,354.86
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/30/06 8791		\$6,290.00
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/19/06 9950		\$47,252.75
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/19/06 9951		\$71,677.09
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/19/06 9953		\$18,830.00
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06 13775		\$184,726.19
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06 14141		\$2,365,813.70
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06 15447		\$87,932.64
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/06 15627		\$141,620.92
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	10/20/06 16377		\$87,872.04
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/30/06 16446		\$140,274.95
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06 14878		\$0.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/8/06 16447		\$72,148.40

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Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/13/07	11447, 16542	\$43,473.60
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/4/05	349	\$146,250.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/22/05	808	\$0.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/22/05	813	\$363,099.68
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/17/06	1544	\$46,497.50
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/17/06	1546	\$183,958.76
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/9/06	1935	\$476,205.96
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/22/06	2352	\$69,782.43
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/22/06	2364	\$268.75

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Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/8/06	5102	\$62,486.40
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/10/06	5568	\$306,445.51
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/17/06	6147	\$2,973,432.52
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/30/06	6991	\$0.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/5/06	7459	\$93,373.95
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/28/06	8718	\$234,354.86
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/30/06	8791	\$6,290.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/19/06	9950	\$47,252.75
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/19/06	9951	\$71,677.09

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Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/19/06	9953	\$18,830.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/21/06	10123	\$5,422.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/21/06	10184	\$183,132.59
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10579	\$747,702.98
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10580	\$181,190.50
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10581	\$112,039.75
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	13775	\$184,726.19
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14141	\$2,365,813.70
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14795	\$23,040.60

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15201	\$35,107.98
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15211	\$626,637.92
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15222	\$392,351.79
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15447	\$87,932.64
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15627	\$141,620.92
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/20/06	16377	\$87,872.04
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/30/06	16446	\$140,274.95
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/11/07	16479	\$561,083.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/7/07	16515	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/13/07	16541	\$0.00
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/16/07	16544	\$48,012.86
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/12/07	16570	\$334,006.68
Contrarian Funds LLC as assignee of Applied Data Systems Inc	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	2/7/07	16517	\$0.00
Contrarian Funds LLC as assignee of Applied Data Systems Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/7/07	16517	\$0.00
Contrarian Funds LLC as assignee of Aramark Uniform & Career Apparel Inc dba Aramark Uniform Services and Aramark c o Star S	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10390	\$246,837.18
Contrarian Funds LLC as assignee of Aramark Uniform & Career Apparel Inc dba Aramark Uniform Services and Aramark c o Star S	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10390	\$246,837.18
Contrarian Funds LLC as Assignee of Avon Rubber & Plastics Inc	Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12688	\$790,350.09
Contrarian Funds LLC as Assignee of Avon Rubber & Plastics Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12688	\$790,350.09
Contrarian Funds LLC as Assignee of Barry Metals International	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/31/06	7235	\$26,520.00

Pg 324 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as Assignee of Barry Metals International	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/31/06	7235	\$26,520.00
Contrarian Funds LLC as Assignee of Blissfield Manufacturing Company	Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/7/06	9109	\$1,253,185.67
Contrarian Funds LLC as Assignee of Blissfield Manufacturing Company	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/06	9109	\$1,253,185.67
Contrarian Funds LLC as Assignee of Cacace Associates Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9789	\$121,260.85
Contrarian Funds LLC as Assignee of Cacace Associates Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9789	\$121,260.85
Contrarian Funds LLC as assignee of Cadillac Rubber & Plastics Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12687	\$971,055.17
Contrarian Funds LLC as assignee of Cadillac Rubber & Plastics Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12687	\$971,055.17
Contrarian Funds LLC as assignee of Camoplast Incorporated	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12691	\$1,529,102.05
Contrarian Funds LLC as assignee of Camoplast Incorporated	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12691	\$1,529,102.05
Contrarian Funds LLC as Assignee of Capstan Atlantic	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/2/06	7374	\$530,803.34

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as Assignee of Capstan Atlantic	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/2/06	7374	\$530,803.34
Contrarian Funds LLC as assignee of CEP Products LLC fka Carlisle Engineered Products	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12667	\$3,077,717.78
Contrarian Funds LLC as assignee of CEP Products LLC fka Carlisle Engineered Products	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12667	\$3,077,717.78
Contrarian Funds LLC as assignee of Columbia Industrial Sales Corp	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10386	\$156,742.12
Contrarian Funds LLC as assignee of Columbia Industrial Sales Corp	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10386	\$156,742.12
Contrarian Funds LLC as Assignee of Electronic Services LLC DBA CSI Electronics	Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/7/06	9112	\$131,228.12
Contrarian Funds LLC as Assignee of Electronic Services LLC DBA CSI Electronics	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/06	9112	\$131,228.12
Contrarian Funds LLC as assignee of ETCO	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	10/18/06	10381, 16374	\$166,195.72
Contrarian Funds LLC as assignee of ETCO	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/18/06	10381, 16374	\$166,195.72
Contrarian Funds LLC as assignee of Flow Dry Technology Ltd	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12689	\$174,308.42

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as assignee of Flow Dry Technology Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12689	\$174,308.42
Contrarian Funds LLC as assignee of Gemini Plastics Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10388	\$141,675.49
Contrarian Funds LLC as assignee of Gemini Plastics Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10388	\$141,675.49
Contrarian Funds LLC as Assignee of Hitchiner Manufacturing Co Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9796	\$572,033.91
Contrarian Funds LLC as Assignee of Hitchiner Manufacturing Co Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9796	\$572,033.91
Contrarian Funds LLC as Assignee of Hydro Aluminum North America Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/7/06	9111	\$533,760.05
Contrarian Funds LLC as Assignee of Hydro Aluminum North America Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/06	9111	\$533,760.05
Contrarian Funds LLC as Assignee of IMCO Inc	Attn Alpa Jiminez 411 W Putname Ave Ste 225 Greenwich, CT 06830	5/31/06	7237	\$236,776.04
Contrarian Funds LLC as Assignee of IMCO Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/31/06	7237	\$236,776.04
Contrarian Funds LLC as assignee of INA USA Corporation	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12686	\$2,319,296.37

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as assignee of INA USA Corporation	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12686	\$2,319,296.37
Contrarian Funds LLC as Assignee of Josef Schlemmer GMBH	Attn Alpa Jimenez 411 W Putnam Ave S 225 Greenwich, CT 06830	6/2/06	7369	\$16,902.01
Contrarian Funds LLC as Assignee of Josef Schlemmer GMBH	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/2/06	7369	\$16,902.01
Contrarian Funds LLC As Assignee of Kardex Systems Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9795	\$118,225.00
Contrarian Funds LLC As Assignee of Kardex Systems Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9795	\$118,225.00
Contrarian Funds LLC as Assignee of Mead Westvaco Corporation	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10380	\$1,444,045.60
Contrarian Funds LLC as Assignee of Mead Westvaco Corporation	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10380	\$1,444,045.60
Contrarian Funds LLC as Assignee of Mead Westvaco Corporation	Pillsbury Winthrop Shaw Pittman LLP Attn Robin L Spear & Margot P Elrich 1540 Broadway New York, NY 10036	7/24/06	10380	\$1,444,045.60
Contrarian Funds LLC as assignee of MTD Technologies Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10382	\$210,732.14
Contrarian Funds LLC as assignee of MTD Technologies Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10382	\$210,732.14
Contrarian Funds LLC as Assignee of Ningbo Schlemmer Automotive Parts Co Ltd	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/2/06	7367	\$56,252.10

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as Assignee of Ningbo Schlemmer Automotive Parts Co Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/2/06	7367	\$56,252.10
Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics Inc	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12669	\$1,030,332.89
Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12669	\$1,030,332.89
Contrarian Funds LLC as Assignee of Parson & Maxson Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/15/06	8030	\$111,390.58
Contrarian Funds LLC as Assignee of Parson & Maxson Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/15/06	8030	\$111,390.58
Contrarian Funds LLC as Assignee of Pax Machine Works Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9792	\$214,580.56
Contrarian Funds LLC as Assignee of Pax Machine Works Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9792	\$214,580.56
Contrarian Funds LLC as Assignee of Plastic Decorators Inc	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12668	\$9,252.30
Contrarian Funds LLC as Assignee of Plastic Decorators Inc	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12670	\$60,734.68
Contrarian Funds LLC as Assignee of Plastic Decorators Inc	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12671	\$23,207.52

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as Assignee of Plastic Decorators Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12668	\$9,252.30
Contrarian Funds LLC as Assignee of Plastic Decorators Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12670	\$60,734.68
Contrarian Funds LLC as Assignee of Plastic Decorators Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12671	\$23,207.52
Contrarian Funds LLC as Assignee of Plastic Plate Inc Identified by Debtor as Lacks Trim Systems	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/15/06	8024	\$114,522.59
Contrarian Funds LLC as Assignee of Plastic Plate Inc Identified by Debtor as Lacks Trim Systems	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/15/06	8024	\$114,522.59
Contrarian Funds LLC as Assignee of Prestolite Wire Corporation	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/7/06	9113	\$103,372.28
Contrarian Funds LLC as Assignee of Prestolite Wire Corporation	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/06	9113	\$103,372.28
Contrarian Funds LLC as assignee of Regency McAllen	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10387	\$33,640.76
Contrarian Funds LLC as assignee of Regency McAllen	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10387	\$33,640.76
Contrarian Funds LLC as assignee of Schaeffler Canada Inc	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Avenue Ste 225 Greenwich, CT 06830	7/28/06	12690	\$865,517.60

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as assignee of Schaeffler Canada Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12690	\$865,517.60
Contrarian Funds LLC as Assignee of Sidler GMBH & Co KG	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/15/06	8029	\$43,620.00
Contrarian Funds LLC as Assignee of Sidler GMBH & Co KG	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/15/06	8029	\$43,620.00
Contrarian Funds LLC as assignee of Sierra Plastics Inc aka Sierra El Paso	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/06	10385	\$100,918.82
Contrarian Funds LLC as assignee of Sierra Plastics Inc aka Sierra El Paso	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10385	\$100,918.82
Contrarian Funds LLC as Assignee of SP DIV NMC LLC	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06	9791	\$299,745.20
Contrarian Funds LLC as Assignee of SP DIV NMC LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9791	\$299,745.20
Contrarian Funds LLC as assignee of Stoneridge Inc for itself and et al	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12672	\$1,509,409.84
Contrarian Funds LLC as assignee of Stoneridge Inc for itself and et al	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12672	\$1,509,409.84
Contrarian Funds LLC as Assignee of Strattec Security Corp	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12692	\$3,395,680.90

Pg 331 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as Assignee of Strattec Security Corp	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12692	\$3,395,680.90
Contrarian Funds LLC as Assignee of Trelleborg Kunhwa Co Ltd	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12695	\$77,394.00
Contrarian Funds LLC as Assignee of Trelleborg Kunhwa Co Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12695	\$77,394.00
Contrarian Funds LLC as Assignee of Trelleborg Ysh Inc	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12696	\$89,520.40
Contrarian Funds LLC as Assignee of Trelleborg Ysh Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12696	\$89,520.40
Contrarian Funds LLC as Assignee of Trelleborg Ysh SA de CV	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12694	\$82,066.88
Contrarian Funds LLC as Assignee of Trelleborg Ysh SA de CV	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12694	\$82,066.88
Contrarian Funds LLC as Assignee of Trostel Ltd	Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12693	\$1,374,018.29
Contrarian Funds LLC as Assignee of Trostel Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12693	\$1,374,018.29
Contrarian Funds LLC as Assignee of Westwood Associates Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/2/06	7372	\$28,255.92

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Contrarian Funds LLC as Assignee of Westwood Associates Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/2/06 7372		\$28,255.92
Contrarian Funds LLC as Assignee of Whirlaway Corporation	Contrarian Funds LLC Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/18/06 9793		\$557,025.45
Contrarian Funds LLC as Assignee of Whirlaway Corporation	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06 9793		\$557,025.45
Contrarian Funds LLC as Transferee of United Stars Industries Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, Ct 06830	11/13/07 16745		\$11,853.70
Contrarian Funds LLC as Transferee of United Stars Industries Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/13/07 16745		\$11,853.70
Control Masters Inc	5235 Katrine Ave Downers Grove, IL 60515	6/19/06 8219		\$0.00
Controls Crew Inc	23701 John R Hazel Pk, MI 48030	3/13/06 2266		\$0.00
Cook Charles	2265 Brittany Oaks Warren, OH 44484	7/31/06 15133		\$0.00
Corlis D Jackson	4024 Burton Ft Worth, TX 76105-4903	5/19/06 6296		\$0.00
Coryell Janet	112 School St Ne Comstock Pk, MI 49321-9114	5/24/06 6702		\$0.00
Cosnowski William	916 Great Oaks Blvd Rochester, MI 48307	7/28/06 12445		\$0.00
Cracraft Larry F	510 Rudgate Ln Kokomo, IN 46901-3816	7/25/06 10605		\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Craig G Naylor	Group VP Electronic & Communication Technologies E I du Pont de Nemours & Company Barly Mill Plz 30 1168 4417 Lancaster Pike Wilmington, DE 19805	7/26/06	11110	\$0.00
Crawford Jon P	1556 N 400 E Greenfield, IN 46140-9482	5/5/06	4798	\$0.00
Crouse Linda	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9759	\$0.00
Crown Credit Company	Attn Rodney J Hinders Esq 115 N Main St New Bremen, OH 45869	5/22/06	6578	\$0.00
Crown Credit Company	Crown Equipment Corporation Crown Equipment Corporation Attn Rodney J Hinders Esq 40 S Washington St New Bremen, OH 45869	5/22/06	6578	\$0.00
Crown Enterprises Inc	c/o Mark H Shapiro Esq Steinberg Shapiro & Clark 24901 Northwestern Hwy Ste 611 Southfield, MI 48075	7/26/06	11129	\$0.00
CSI Leasing Inc fka Computer Sales International Inc	Attn Jeffrey L Rousseau 9990 Olive Street Road Ste 101 St Louis, MO 63141	7/7/06	9118	\$36,628.41
CTS Corporation	CTS Corporation Attn Elizabeth Bottorff Ahleman Senior Legal Counsel 905 W Blvd N Elkhart, IN 46514	7/27/06	11256	\$2,004,748.51
CTS Corporation	171 Covington Dr Bloomingdale, IL 60108	7/27/06	11256	\$2,004,748.51
Cts Of Canada Co	171 Covington Dr Bloomington, IL 60108	7/27/06	11279	\$24,300.00
Cunningham Jr Charles R	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9761	\$1,056,728.33
Cunningham Marybeth	Jacob & Weingarten PC Attn Howard S Sher 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/31/06	14242	\$0.00

Pg 334 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Curtis James H	12604 Via Catherina Ct Grand Blanc, MI 48439-1473	4/28/06	3125	\$0.00
Curtis Richard J	9510 Shyre Circle Davison, MI 48423-8642	7/10/06	9240	\$0.00
Czelusta Joseph C	1643 Hosmer Rd Appleton, NY 14008-9613	4/28/06	3300	\$0.00
D Scott Mitchell	1379 Dorstone Pl Bloomfield Hills, MI 48301-2317	7/28/06	12409	\$0.00
Dahn E Bjorkman and	Joyce E Bjorkman Jt Ten Box 553 Lake City, MI 49651-0553	8/3/06	15817, 15818	\$0.00
DALE E ANDERSON	3179 MEADOW LN NE WARREN, OH 44483-2633		To Be Scheduled	\$232,421.17
Dale R Stelmach	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11952	\$0.00
Dale R Stelmach	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11952	\$0.00
Dana Fidler	1743 Stony Creek Dr Rochester, MI 48307	8/9/06	11796, 16166	\$0.00
Danice Manufacturing Co	361 Donovan St South Lyon, MI 48178	7/31/06	15329	\$57,013.68
Daniel B Crishon	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11975	\$0.00
Daniel B Crishon	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11975	\$0.00
DANIEL C ROBERTS	5565 TRAMMEL LANE CARMEL, IN 46033		To Be Scheduled	\$391,165.83

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Daniel E Warrell	135 Meadow Brook Dr Springboro, OH 45066	7/31/06	13537	\$0.00
Daniel Joseph	22465 Simchek Dr Northville, MI 48167	5/8/06	4980	\$0.00
Daniel Matuszewski	11447 S Lawler Alsip, IL 60803	4/28/06	3276	\$0.00
DANIEL P SULLIVAN	444 PALO VERDE DR BROWNSVILLE , TX 78521-2621		To Be Scheduled	\$609,637.33
Danny Berens	1918 138th Dorr, MI 49323-9494	5/1/06	3917	\$0.00
Daris John M	1865 Hofius Ln Hermitage, PA 16148	5/2/06	4322	\$0.00
Davalor Mold Corporation	46480 Continental Dr Chesterfield, MI 48047	7/5/06	8980	\$61,898.50
David A Dean	5725 Delphi Dr MIC 483 400 216 Troy, MI 48098	7/28/06	12118	\$0.00
DAVID A WINTERBOTTOM	2311 LITTLER LANE OCEANSIDE , CA 92056-3712		To Be Scheduled	\$362,290.44
David C Barbeau	1952 Club Dr Troy, MI 48098	7/27/06	11618	\$0.00
David C Chamberlin	77 Gorsline St Rochester, NY 14613-1203	5/2/06	4350	\$0.00
David E Gay	9062 South 760 West Pendleton, IN 46064-9795	5/8/06	5287	\$0.00
David E Inlow	9008 Carriage Ln Pendleton, IN 46064-9344	6/8/06	7966	\$0.00
DAVID I MEYERS	22 OAK TREE LN SE WARREN, OH 44484-5611		To Be Scheduled	\$659,481.60
DAVID J BASTIN	3152 WOODFIELD DR KOKOMO, IN 46902-4788		To Be Scheduled	\$354,088.20

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
David Knill	c o Robert S Hertzberg c o Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11971	\$0.00
David Knill	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11971	\$0.00
David M Sherbin	Delphi Corporation 5725 Delphi Dr Troy, MI 48098-2815	7/28/06	12165	\$0.00
David M Teed	6067 Merton Dr Flint, MI 48506-1023	7/31/06	15920	\$0.00
David Marshall Andrews	9775 Rocky Point Clarence, NY 14031	7/28/06	12241	\$0.00
David N Farr	Chairman CEO & President Emerson 8000 W Florissant Ave St Louis, MO 63136	7/26/06	11107	\$0.00
DAVID N GOLDSWEIG	37599 EAGLE TRCE FARMINGTON HILLS, MI 48331-4820		To Be Scheduled	\$494,594.60
David R Heilman	Jacob & Weingarten P C Attn Howard S Sher 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9785	\$2,576,613.14
DAVID R MOORE	PO BOX 150107 GRAND RAPIDS, MI 49515-0107		To Be Scheduled	\$607,241.58
David W Patterson	4385 E Lake Rd Wilson, NY 14122	7/31/06	13559	\$0.00
David Wohleen	c o Philip Mowery Esq Vedder Price Kaufman & Kammholz PC 222 N LaSalle St Ste 2600 Chicago, IL 60601	7/28/06	12363	\$0.00
Davies James E	6667 King Graves Rd Fowler, OH 44418-9769	5/22/06	6458	\$0.00
Dawes Alan S	Rober M Stern Esq c/o O Melveny & Myers LLP 1625 Eye Street NW Washington, DC 20006	7/31/06	13410	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Day Joan C	285 Moses Creek Blvd St Augustine, FL 32086-5676	5/2/06 4317		\$0.00
Day Pak Inc Eft	PO Box 363 Dayton, OH 45409	7/31/06 13612		\$28,110.23
Dc Coaters Inc	550 W Industrial Dr Tipton, IN 46072	5/12/06 5723		\$4,254.37
De Falco Osvaldo	Osvaldo De Falco 4319 Lakeway Blvd Austin, TX 78734	7/31/06 13455		\$0.00
De Raedt Steven	5747 Kirkridge Trail Oakland Township, MI 48306	6/9/06 7754		\$0.00
DEAN L FAULKNER	3179 KESTREL CT MARTINSVILLE, IN 46151-6900		To Be Scheduled	\$273,356.86
Debra A Smith	1116 Bay Hill Dr Gibsonia, PA 15044	8/9/06 16063		\$0.00
Debra S Alexander	1310 Muirwood Ct Rochester Hills, MI 48306	7/26/06 10912		\$0.00
Deco Automotive a division of Magna International Inc	Schafer and Weiner PLLC 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/31/06 13458		\$74,664.00
Defiance County C S E A Account Of Eric S Richman	Case 9797 PO Box 246 Defiance, OH 43512	5/30/06 7143		\$0.00
Dehorty Judith W	2603 Chesterfield Pl Anderson, IN 46012-4439	7/24/06 10416		\$0.00
Delavergne Gerald A	125 N Roby Dr Anderson, IN 46012-3244	7/28/06 12114		\$0.00
Delores J Baldridge	353 Bethel Church Rd Marion, NC 28752	5/1/06 4132		\$0.00
Delores P Steinbeiser	1921 Cloverbrook Dr Mineral Ridge, OH 44440-9519	5/24/06 6744		\$0.00
Demag Plastics Group Corp	Attn Karen Freeman 11792 Alameda Dr Strongsville, OH 44149	7/24/06 10284		\$9,596.80

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Demag Plastics Group Corp	Christopher W Peer Esq Hahn Loeser & Parks LLP Hahn Loesser Parks LLP 3300 BP Tower 200 Public Sq Cleveland, OH 44114-2301	7/24/06	10284	\$9,596.80
Dennis E Beck	445 Beverly Hills Dr Youngstown, OH 44505	7/24/06	11081	\$0.00
DENNIS L CHAPPELL	104 WHIPPOORWILL DR. MONROE, LA 71203-9630		To Be Scheduled	\$226,378.34
Dennis M Mead	900 Adams Rd South Haven, MI 49090	7/20/06	9974	\$542,251.57
Dennis S Hoeg	c o Gary H Cunningham Esq 101 W Big Beaver 10th Floor Troy, MI 48084	7/31/06	13833	\$0.00
Denso Corp	Blank Rome Llp Marc E Richards The Chrylser Building 405 Lexington Ave New York, NY 10174	7/28/06	12339, 12341	\$0.00
Denso Corp	Plunkett & Cooney Douglas C Bernstein 38505 Woodward Ave Ste 2000 Bloomfield Hills, MI 48304	7/28/06	12339, 12341	\$0.00
Denso Corp	1 1 Showacho Kariya Aichi, 448 8661 Japan	7/28/06	12339, 12341	\$0.00
Denso Corporation	Blank Rome Llp Marc E Richards Attn Marc E Richards Esq 405 Lexington Ave New York, NY 10174	7/28/06	12340	\$0.00
Denso Corporation	Plunkett & Cooney Pc Attn Douglas C Bernstein Esq 38505 Woodward Ste 2000 Bloomfield Hills, MI 48304	7/28/06	12340	\$0.00
Denso Corporation	1 1 Showa Cho Kariya Aichi, 0448-8661 Japan	7/28/06	12340	\$0.00
Denso International America Inc	Attn Carol Sowa 24777 Denso Dr Southfield, MI 48033	7/26/06	11241, 11242, 11243, 11244, 11245	\$223,895.11
Denso International America Inc	Blank Rome Llp Marc E Richards The Chrylser Building 405 Lexington Ave New York, NY 10174	7/26/06	11241, 11242, 11243, 11244, 11245	\$223,895.11

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Denso International America Inc	Plunkett & Cooney Pc Attn Douglas C Bernstein Esq 38505 Woodward Ste 2000 Bloomfield Hills, MI 48304	7/26/06	11241, 11242, 11243, 11244, 11245	\$223,895.11
Denso Sales California Inc	Attn Ruth Caniobo 3900 Via Oro Ave Long Beach, CA 90810	7/26/06	10590, 15026	\$0.00
Denso Sales California Inc	Douglas C Bernstein MI P 33833 Douglas C Bernstein MI P 33833 Plunkett & Cooney PC 38505 Woodward Ave Ste 2000 Bloomfield Hills, MI 48304	7/26/06	10590, 15026	\$0.00
Denso Sales California Inc	Marc E Richards Blank Rome The Chrysler Building 405 Lexington Ave New York, NY 10174-0208	7/26/06	10590, 15026	\$0.00
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/20/06	9993	\$1,035,792.91
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/25/06	10724	\$1,342,252.00
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/31/06	14139	\$986,570.28
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/31/06	14664	\$2,093,118.87
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	1/22/07	16490	\$0.00
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	1/22/07	16491	\$0.00
Deutsche Bank Securities Inc	Bodman LLP Attn Ralph E McDowell 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/31/06	14664	\$2,093,118.87
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	7/20/06	9993	\$1,035,792.91
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	7/25/06	10724	\$1,342,252.00

Pg 340 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	7/31/06	14139	\$986,570.28
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	7/31/06	14664	\$2,093,118.87
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	1/22/07	16490	\$0.00
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	1/22/07	16491	\$0.00
Deutsche Bank Securities Inc	Cooper Standard Automotive Inc Attn Guy Todd & Timothy Griffith 39950 Orchard Hill PI Dr Novi, MI 48375	7/31/06	14664	\$2,093,118.87
Deutsche Bank Securities Inc	Paul Weiss Rifkind Wharton & Garrison LLP Attn Brian S Hermann & Penny L Dearborn 1285 Ave of the Americas New York, NY 10019-6064	7/31/06	14139	\$986,570.28
Devco Corporation	Bill Durnan 300 Lanidex Plaza 2nd Fl Parsippany, NJ 07054	4/27/06	2938	\$3,445.73
Devole Roger L	3505 Lexmark Ct Orange Beach, AL 36561-3593	5/16/06	5916	\$0.00
Dewey L Frye	2840 Steubenville Rd Freedom, IN 47431	5/8/06	5005	\$0.00
Diane M Benjamin	Diane M Cozart 5272 N Gale Rd Davison, MI 48423-8956	6/30/06	8809	\$0.00
Diane M Fries	12130 West Wilson Rd Montrose, MI 48457-9402	7/31/06	13567	\$0.00
Dils Paula	Attn Howard S Sher Jacob & Weingarten 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/27/06	11628	\$0.00

Pg 341 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Dils Timothy M	Attn Howard S Sher Jacob & Weingarten 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/27/06	11629	\$331,744.64
Direct Sourcing Solutions Inc	Dssi 9300 Shelbyville Rd Ste 402 Louisville, KY 40222	7/31/06	14260	\$150,913.15
Dolores J Oliver	4153 Carnation Ct Flint, MI 48506-2019	5/1/06	3441	\$0.00
Donald H Van Denbussche and	Rod Rozman Jt Ten 10401 St John Dr Box 317 Algonac, MI 48001-4243	8/9/06	16067	\$0.00
DONALD K HOOPER	4452 HAMILTON WAY GLADWIN , MI 48624-8630		To Be Scheduled	\$188,793.33
Donald L Runkle	Jacob & Weingarten P C Attn Howard S Sher 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9787	\$9,698,616.47
Donaldson Company Inc	1400 W 94th St Bloomington, MN 55431-2301	7/24/06	10490	\$332,257.57
Donna L Greenbury	637 Augusta Dr Rochester Hills, MI 48309	7/27/06	11282	\$0.00
Dorey Dennis R	8985 Hack Rd Saginaw, MI 48601-9448	5/2/06	4361	\$0.00
Dorothy J Phillips and Deborah	Sue Stoddard Jt Ten 2676 N Hickory Rd Owosso, MI 48867-8830	7/28/06	11817	\$0.00
DOUGLAS R SCHAFER	2008 MAPLERIDGE RD ROCHESTER HLS , MI 48309-2747		To Be Scheduled	\$292,272.08
Dowell D	10 Buttercup Way Liverpool, L9 1JQ United Kingdom	5/4/06	4726	\$0.00
Doyle Richard	PO Box 1151 Santa Teresa, NM 88008-1151	5/22/06	6503	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Dr Bernd Gottschalk	Dr Bernd Gottschalk President VDA Assoc of the German Automobile Industry Westendstrasse 61 Frankfurt, 60325 Germany	7/28/06	12164	\$0.00
Drake Ronald J	6408 Parliment Court Pendleton, IN 46064	5/8/06	5000	\$0.00
Dralle Daniel D	566 W Chippewa Court Sanford, MI 48657	7/31/06	13580	\$0.00
Drury David L	315 Riverway Dr Vero Beach, FL 32963-2650	7/17/06	9608, 9609, 9610, 9611, 9612, 9613	\$800,637.20
Duane A Bolinger	9057 Huntsman Circle Grand Blanc, MI 48439	8/9/06	16036	\$0.00
Duca Stephen	1035 Torrey Pines St Warren, OH 44484	7/27/06	11283	\$0.00
Durham Larry M	2017 Westside Rd Rochester, IN 46975-9356	5/18/06	6236	\$0.00
DWIGHT L GOODIN	4518 GOLF VIEW DR. BRIGHTON, MI 48116-9797		To Be Scheduled	\$399,450.73
E R Wagner Manufacturing Co	E R Wagner Manufacturing Co 4611 N 32nd St Milwaukee, Wi 53209	7/26/06	10685	\$10,944.00
E R Wagner Manufacturing Co	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	7/26/06	10685	\$10,944.00
E R Wagner Manufacturing Co	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/26/06	10685	\$10,944.00
E R Wagner Manufacturing Co	Lock Box 53100 Milwaukee, WI 53288	7/26/06	10685	\$10,944.00
Earl Williams Jr	10003 E 98 St N Owasso, OK 74055	5/11/06	5657	\$0.00
Eaton Aeroquip De Mexico Sa De Cv	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	10971	\$130,456.87

Pg 343 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Eaton Bi State Valve Claim	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/28/06	12158	\$400,000.00
Eaton Corporation	co Liquidity Solutions Inc DBA Revenue Management 1 University Plaza No 312 Hackensack, NJ 07601	5/25/06	6809	\$522,778.00
Eaton Electrical	1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	10908	\$0.00
Eaton Hydraulics Inc	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	11029	\$0.00
Eaton Power Quality Corporation	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	10969	\$6,996.16
Eaton Yale Ltd	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/06	10970	\$14,019.41
Ebbert Mary	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9767	\$0.00
Ebbert William A	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/31/06	14243	\$2,523,497.69
Edward E Goettl	3465 Grandview Ct Shelby TWP, MI 48316	7/28/06	11876	\$0.00
Edward J Beale	38 Pendleton Court New Castle, DE 19720-3414	5/10/06	5430	\$0.00
Edward Leo and	Chunmei Leo Jt Ten 120 Kings Gate S Rochester, NY 14617-5415	7/5/06	8904	\$0.00
Edward R Arbitter Jr	1663 Picadilly Dr Troy, MI 48084	7/26/06	11112	\$0.00
Eichenlaub Brian	Eichenlaub Brian 7150 Parkhurst Dr Bloomfield Hills, MI 48301	7/31/06	15712	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Eichenlaub Brian	18277 Beverly Rd Beverly Hills, MI 48025	7/31/06	15712	\$0.00
Eikenberry & Associates Inc	Bose Mckinney & Evans Llp Jeannette Eisan Hinshaw 135 N Pennsylvania St Ste 2700 Indianapolis, IN 46204	7/31/06	15141	\$53,491.29
Eikenberry & Associates Inc	PO Box 2676 Kokomo, IN 46904-2676	7/31/06	15141	\$53,491.29
Eileen D Mead	900 Adams Rd South Haven, MI 49090	7/20/06	9975	\$0.00
EIS Inc	Kimberly J Robinson Barack Ferrazzano Kirschbaum & Nagelberg LLP 200 W Madison St Ste 3900 Chicago, IL 60606	7/19/06	9924	\$11,820.81
El Paso Heater & Supply & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Road Ste 255 Irvine, CA 92614	4/13/06	2641	\$3,654.50
Elia William P	2328 E Genesee Ave Saginaw, MI 48601	7/31/06	14088	\$0.00
Elizabeth Zoglio	PO Box 430492 Kissimmee, FL 34743	5/8/06	5061	\$0.00
Ellington Henry	140 East Floyd Ave Dayton, OH 45415	7/31/06	13413	\$0.00
Ellison Jr Albert	5085 Village Commons Dr West Bloomfield, MI 48322-3382	5/22/06	6585	\$0.00
Elmore Jr Arlis M	c/o Gene T Moore 1802 Fifteenth St Tuscaloosa, AL 35401	5/8/06	5319	\$100,000.00
EMC2 Corporation	c o Receivable Management Services RMS PO Box 5126 Timonium, MD 21094	7/31/06	14837	\$73,342.81
Empresas Ca Le Tiaxcala SA de CV	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/31/06	15511	\$74,000.00
Empresas Ca Le Tiaxcala SA de CV	Stephen Bobo Sachnoff & Weaver Ltd 10 S Wacker Dr Ste 4000 Chicago, IL 60606	7/31/06	15511	\$74,000.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Energy Conversion Systems	Energy Conversion Systems Holdings LLC 5520 Dillard Dr Ste 260 Cary, NC 27518	7/31/06	15239	\$58,655.00
Energy Engineering & Consulting Services LLC	Dennis R Zappone Sr Energy Engineer 2137 S 800 W Swayzee, IN 46986	10/28/05	179	\$0.00
Enseleit Ludwig	PO Box 401 Olcott, NY 14126	7/19/06	9876	\$0.00
Epcos Inc	Attn David N Crapo Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310	7/5/06	8946	\$653,356.73
Eppolito John	5704 Fair Meadow Ct Clarence Ctr, NY 14032-9172	7/28/06	12408	\$0.00
Equity Corporate Housing	Jonathan W Young & Jeffrey L Gansberg Wildman Harrold Allen & Dixon LLP 225 W Wacker Dr Ste 3000 Chicago, IL 60606	4/3/06	2523	\$154,582.23
Eric Haupert	Eric Haupert 1107 Blue Jay Dr Greentown, IN 46936	12/9/05	1087	\$0.00
Ernest A Knobelispiesse	134 Cape Fear Dr Chocowinity, NC 27817	7/10/06	9137	\$1,355,328.90
Ernest E Erwin	6174 Sunny Vale Dr Columbus, OH 43228-9738	5/1/06	3877	\$0.00
Essex Group Inc	Richard Fradette 1601 Wall St Fort Wayne, IN 46801-1601	7/27/06	11530	\$0.00
Eugene Terry Moore Esq for Arlis Elmore	Eugene Terry Moore Esq for Arlis Elmore 1802 15th St Tuscalossa, AL 35401	5/9/06	5374	\$0.00
Evelyn A Diegnan	Co Evelyn A Diegnan Gorman 145 Day St South Plainfield, NJ 07080-3146	5/3/06	4543	\$0.00
Evelyn M Murray	610 N Harrison St Alexandria, IN 46001-1408	7/21/06	10135	\$0.00
Exxonmobil Oil Corporation	Attn Andria Goguen ExxonMobil Business Support Center 120 McDonald St St John, NB E2J 1M5 Canada	6/1/06	7247	\$7,352.96

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
F Timothy Richards	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11955	\$0.00
F Timothy Richards	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11955	\$0.00
F&G Multi Slide Inc	Paul H Spaeth Co LPA Paul H Spaeth 130 W Second St Ste 450 Dayton, OH 45402	12/5/07	16751	\$0.00
F&G Multi Slide Inc	130 Industrial Dr Franklin, OH 45005	12/5/07	16751	\$0.00
Faison Office Products LLC	Attn Dan Morton 3251 Revere St Ste 200 Aurora, CO 80011	7/26/06	11025	\$110,914.53
Falinski Michael J	5620 Navajo Trl Pinckney, MI 48169-8430	6/23/06	8436	\$0.00
Fast Tek Group Llc	9850 E 30th St Indianapolis, IN 46229	5/22/06	6601	\$48,289.85
Fastenal Company	Attn Legal PO Box 978 Winona, MN 55987-0978	6/6/06	7514	\$1,567.26
Fatzinger Robert L	4116 Brookfield Way Southport, NC 28461-9062	7/25/06	10826, 13503, 13506	\$214,837.15
FCI Austria GmbH	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/06	14042	\$0.00
FCI Automotive Deutschland GMBH	Keith J Cunningham Esq Pierce Atwood LLP One Monument Sq Portland, ME 04101-1110	7/31/06	14126	\$148,675.44
FCI Automotive France SA	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/06	14129	\$1,981.36
FCI Canada Inc	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/06	14125	\$64,568.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
FCI Electronics Mexico S de RL de CV	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/06	14128	\$179,807.77
FCI Italia SPA	Keith J Cunningham Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/06	14127	\$104.51
FCI USA Inc	Keith J Cunningham Esq Pierce Atwood LLP One Monument Square Portland, ME 04101-1110	7/31/06	14130	\$252,375.95
Federal Express Corporation	Charles J Filardi Jr Esq Filardi Law Offices LLC 65 Trumbull St 2nd Fl New Haven, CT 06510	7/31/06	15604	\$0.00
Federal Mogul Corporation	Chavanda Cenance 26555 Northwestern Hwy Southfield, MI 48034	12/12/05	1111	\$0.00
FedEx Custom Critical	c/o RMS Bankruptcy Recovery Services PO Box 5126 Timonium, MD 21094	11/21/05	747	\$1,941.46
FedEx Custom Critical	c/o RMS Bankruptcy Recovery Services PO Box 5126 Timonium, MD 21094	11/21/05	749	\$67,998.47
FedEx Freight	FedEx Freight Delivery Code 2259 PO Box 840 Harrison, AR 72602-0840	5/26/06	6934	\$17,219.26
Fell Lyle E	39 Briarlee Dr Tonawanda, NY 14150-4305	6/8/06	7660	\$0.00
Ferris Glenn E	582 Andora Dr Punta Gorda, FL 33950	5/4/06	4682	\$0.00
Ferry Roger F	871 Hyde Pk Dr Kettering, OH 45429-5805	5/30/06	7138	\$0.00
Finley William D	1307 7th Ave Nw Athens, AL 35611-4770	5/8/06	5231	\$0.00
Firetto John P	7929 Mount Tremblant Clarkston, MI 48348-3724	5/19/06	6356	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
First Choice Heating & Cooling Inc	8147 Islandview Dr Newaygo, MI 49337	8/2/06	15804	\$9,555.10
First Technology Holdings Inc and Affiliates and Subsidiaries	John D Hertzberg 30150 Telegraph Rd Ste 444 Bingham Farms, MI 48025	1/26/06	1672	\$0.00
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	RICHARD C PEDONE NIXON PEABODY LLP 100 SUMMER ST BOSTON, MA 02110	11/6/07	16739	\$566,254.64
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	THOMAS SKIBINSKI CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703	11/6/07	16739	\$566,254.64
Firstenergy Solutions Corp	Bankruptcy Analyst 395 Ghent Rd Akron, OH 44333	3/20/06	2342	\$2,445,010.64
Fischer Joseph J	17 Kingston Ln Cheektowaga, NY 14225-4809	6/30/06	8806	\$0.00
Flambeau Inc	Quarles & Brady LLP Kasey C Nye Susan G Boswell One S Church Ave Ste 1700 Tucson, AZ 85701-1621	7/28/06	12212	\$584,258.31
Flambeau Inc	801 Lynn Ave Baraboo, WI 53913	7/28/06	12212	\$584,258.31
Flanery Mary K	106 Turnberry Ct Ne Warren, OH 44484-5537	7/14/06	9513	\$0.00
Flex Technologies Inc	PO Box 400 Gundy Dr Midvale, OH 44653	7/27/06	11542	\$39,992.50
Florence Schaeffer Tr	Florence Schaeffer Trust Ua Dtd 100300 7277 E Atherton Rd Davison, MI 48423	5/1/06	3517	\$0.00
Flow Dry Technology Ltd	379 Albert Rd Brookville, OH 45309-924	6/26/06	8508	\$22,258.80
Fluellyn Herman D	2405 Desert Butte Dr Las Vegas, NV 89134-8868	4/27/06	2874	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Ford Rebecca	9648 Belfry Ct Dayton, OH 45458	5/30/06	7012	\$0.00
Ford Stevan T	9648 Belfry Ct Dayton, OH 45458-4157	5/25/06	6830	\$0.00
Former Shareholders of ATRi LLC	Sean M Walsh Esq Cox Hodgman and Giarmrco P C 101 W Big Beaver Rd Suite 1000 Troy, MI 48084-5280	7/31/06	14178	\$0.00
Foster Paul D	493 Brooke Blvd Wilmington, OH 45177-1406	5/1/06	4144	\$0.00
Foster Rosemary	11005 Ed Stephens Rd Cottontdale, AL 35453	7/28/06	12028	\$0.00
Fraenkische USA LP	Attn Simone Kraus Smith Gambrel & Russell LLP 1230 Peachtree St NE Promenade II Ste 3100 Atlanta, GA 30309	6/8/06	16511	\$159.89
Francis L Potter	8838 Maple Dr Caledonia, WI 53108-9618	5/10/06	5540	\$0.00
Francisco A Ordonez	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11961	\$0.00
Francisco A Ordonez	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11961	\$0.00
Frank W Hodits Jr	526 Mariner Village Huron, OH 44839	7/24/06	10560, 13493, 13494, 14035	\$0.00
Frank W Hodits Jr	526 Mariner Village Huron, OH 44839	7/24/06	14036	\$452,657.72
Franklin Norma Jean	3357 W Keys Ln Anaheim, CA 92804-3017	6/27/06	8671	\$0.00
Fred J Bellar III	658 Langley Rd Rochester Hills, MI 48309	7/31/06	13578	\$0.00
FREDERICK P ARNDT	3532 BOWMAN DR SAGINAW , MI 48609-9794		To Be Scheduled	\$565,272.98

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Freudenberg Nok General Partnership	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	7/27/06	11603	\$0.00
Freudenberg Nok General Partnership	Ralph E McDowell Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/27/06	11603	\$0.00
Freudenberg Nok Inc	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	7/27/06	11602	\$0.00
Freudenberg Nok Inc	Ralph E McDowell Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/27/06	11602	\$0.00
Freudenberg Nonwovens Lp Eft	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	5/10/06	5463	\$0.00
Freudenberg Nonwovens Lp Eft	2975 Pembroke Rd Hopkinsville, KY 42240	5/10/06	5463	\$0.00
Friend Gary D	3778 Durst Clagg Rd Cortland, OH 44410-9546	5/19/06	6308	\$0.00
Frys Metal Inc a Cookson Electronics Company	Maria J Goncalves Esq Adler Pollock & Sheehan PC One Citizens Plz 8th Fl Providence, RI 02903	7/31/06	15679, 15681	\$0.00
Fujikura America Inc	Attn President 3001 Oakmead Village Dr Santa Clara, CA 95051	7/27/06	11659	\$216,269.82
Fujikura America Inc	Seyfarth Shaw Llp Paul M Baisier Esq 1545 Peachtree St Ne Ste 700 Atlanta, GA 30309-2401	7/27/06	11659	\$216,269.82
Fujikura America Inc	Seyfarth Shaw LLP Robert W Dremluk 1270 Avenue of the Americas Ste 2500 New York, NY 10020-1801	7/27/06	11659	\$216,269.82
Fujikura America Inc	Seyfarth Shaw Llp William J Hanlon World Trade Ctr East Two Seaport Ln Ste 300 Boston, MA 02210	7/27/06	11659	\$216,269.82

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Fujitsu Ten Corp Of America	Honigman Miller Schwartz and Cohn LLP Judy B Calton 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	3/22/06	2377	\$5,292,793.00
Fujitsu Ten Corp Of America	Shig Onimura 47800 Halyard Dr Plymouth, MI 48170	3/22/06	2377	\$5,292,793.00
Funke Dale L	8269 Skipjack Dr Indianapolis, IN 46236-9583	7/17/06	9589	\$0.00
Furukawa Electric North America APD Inc and Furukawa Electric Company	Diconza Law Pc Gerard Diconza Esq 630 Third Ave 7th Fl New York, NY 10017	7/25/06	10574	\$4,480,352.48
Furukawa Electric North America APD Inc and Furukawa Electric Company	Diconza Law Pc Gerard Diconza Esq 630 Third Ave 7th Fl New York, NY 10017	7/28/06	12347	\$0.00
Furukawa Electric North America APD Inc and Furukawa Electric Company	Michael S McElwee Varnum Riddering Schmidt & Howlett LLP PO Box 352 Grand Rapids, MI 49501-0352	7/25/06	10574	\$4,480,352.48
Furukawa Electric North America APD Inc and Furukawa Electric Company	Michael S McElwee Varnum Riddering Schmidt & Howlett LLP PO Box 352 Grand Rapids, MI 49501-0352	7/28/06	12347	\$0.00
Futaba Corporation Of America	Burr & Forman LLP Michael Leo Hall 420 N 20th St Ste 3100 Birmingham, AL 35203	7/11/06	9261	\$4,030,495.73
Futaba Corporation Of America	711 E State Pky Schaumburg, IL 60173	7/11/06	9261	\$4,030,495.73
Gaddis Judith	218 E Morgan St Knightstown, IN 46148-1035	6/8/06	7680	\$0.00
Gaffe Karen A	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/20/06	9986	\$430,659.69
Gale Stephen	16916 Buckingham Beverly Hills, MI 48025	7/28/06	12421	\$0.00
Gardner Anthony N	9217 Canyon Mesa Dr Las Vegas, NV 89144-1528	5/9/06	5368	\$602,224.30

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Gary J Brooks	3753 Mount Vernon Lake Orion, MI 48360	7/28/06	12099, 12101, 12102	\$0.00
Gary J Brooks and Kathleen L	Brooks Jt Ten 3753 Mount Vernon Lake Orion, MI 48360	7/28/06	12103	\$366,313.05
Gary J Gray	5300 Birch Run Rd Birch Run, MI 48415	6/8/06	7668	\$0.00
Gary J Siddall	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11954	\$0.00
GARY L ROBERTSON	8936 DEERWOOD RD. CLARKSTON , MI 48348-2828		To Be Scheduled	\$701,102.62
Gary T Barron	6351 Woodchuck Dr Pendleton, IN 46064-9054	7/31/06	13571	\$0.00
Gay David	9062 S 760 West Pendleton, IN 46064	5/1/06	3505	\$0.00
Gayle A Beck	445 Beverly Hills Dr Youngstown, OH 44505	7/24/06	10498	\$0.00
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth 7 Times Sq New York, NY 10036-7311	7/21/06	10192	\$1,833.00
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth PO Box 1945 Morristown, NJ 07962-1945	7/21/06	10192	\$1,833.00
GE Consumer & Industrial f k a GE Lighting	Day Pitney LLP Attn Richard M Meth 200 Campus Dr Florham Park, NJ 07932-0950	7/21/06	10192	\$1,833.00
GE Consumer & Industrial f k a GE Lighting	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/06	10191	\$3,680.00
GE Consumer & Industrial f k a GE Lighting	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/06	10192	\$1,833.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
GE Consumer & Industrial f k a GE Supply	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/06	10199	\$272,469.51
GE Infrastructure Sensing	Attn Val Venable c/o GE Plastics 9930 Kincey Ave Huntersville, NC 28078	7/25/06	10734	\$746,745.11
GE Plastics	Attn Val Venable 9930 Kincey Ave Huntersville, NC 28078	7/27/06	11473	\$3,723,644.04
GE Plastics	Foley & Lardner LLP Attn David G Dragich 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/06	11473	\$3,723,644.04
GE Plastics	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	7/27/06	11473	\$3,723,644.04
GE Plastics	Foley & Lardner LLP Judy A O'Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/06	11473	\$3,723,644.04
GE Silicones	Attn Val Venable c/o GE Plastics 9930 Kincey Ave Huntersville, NC 28078	7/31/06	15540	\$539,428.83
Gebbia Steven	1916 Lincolnshire Dr Rochester Hills, MI 48309-4530	8/9/06	16178	\$0.00
General Electric Capital Corp	General Electric Capital Corp Attn Uri Sky c/o GE Capital Solutions Vendor Finance 1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404	7/31/06	15452	\$635,904.99
General Electric Capital Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/31/06	15452	\$635,904.99
General Electric Capital Corp	Reed Smith LLP Stephen T Bobo Arlene N Gelman Pia N Thompson 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/31/06	15452	\$635,904.99
General Electric Company GE Fanuc Automation North America Inc	Michael R Enright Esq Robinson & Cole LLP 280 Trumbull St Hartford, CT 06103	11/10/05	500	\$6,837.48

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
General Products Delaware Corp	Eduardo Glas Esq c/o Daniel Gaston McCarter & English LLP Four Gateway Center 100 Mullberry St Newark, NJ 07102	6/30/06	8780	\$40,000.00
General Products Delaware Corp	General Products 2400 E South St Jackson, MI 49201	6/30/06	8780	\$40,000.00
George B Albrecht	Jacob & Weingarten P C Attn Howard S Sher 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9773	\$1,440,975.73
George B Sloan Jr	Jacob & Weingarten P C Attn Howard S Sher 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9782	\$1,646,159.25
GEORGE J SLETVOLD JR	420 CHATSWORTH LN CANFIELD, OH 44406-9623		To Be Scheduled	\$298,996.94
GEORGE W CHESTNUT JR	6201 LOMA DE CRISTO DR EL PASO, TX 79912-1847		To Be Scheduled	\$401,669.34
George W Kitchen	187 N Waterway Nw Port Charlotte, FL 33952	5/1/06	3444	\$0.00
Georgia Self Insurers Guaranty Trust Fund	Ragsdale Beals Hooper & Seigler LLP Herbert C Broadfoot II 2400 Int'l Tower Peachtree Ctr 229 Peachtree St NE Atlanta, GA 30303	5/4/06	4768	\$0.00
Georgia Self Insurers Guaranty Trust Fund	PO Box 7159 Atlanta, GA 30357-0159	5/4/06	4768	\$0.00
GERALD D HEILMAN	203 WENTWORTH ST CHARLESTON, SC 29401-1209		To Be Scheduled	\$466,762.89
Gernhart Sandra	925 E Pearson St Milwaukee, WI 53202	7/31/06	14893	\$0.00
Gertrude Binga	70 Bory Dr Depew, NY 14043	6/19/06	8194	\$0.00
Giddens Dennis L	1908 Twin Oaks Ln Lafayette, IN 47905-4065	5/4/06	4586	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Gilbert J Donnelly Sharon Donnelly Survivor Benefits	PO Box 223172 Princeville, HI 96722	7/24/06	10483	\$0.00
Gillespie Harold M	1031 Regency Pk Dr Braselton, GA 30517-1443	7/26/06	11155	\$0.00
Glenn M Howarth	6406 Carriage Hill Dr Grand Blanc, MI 48439-9536	7/31/06	15336	\$0.00
GMD Industries LLC dba Production Screw Machine	c/o Ronald S Pretekin Coolige Wall Co LPA 33 W 1st St Ste 600 Dayton, OH 45402	7/31/06	15140	\$115,518.21
Gobar Systems Inc	Paige Leigh Ellerman Esq Taft Stettinius & Hollister LLP 425 Walnut Street Ste 1800 Cincinnati, OH 45202	7/31/06	15429	\$420,624.29
Godi Paul E	9579 Helen Ave Atlanta, MI 49709	5/26/06	6900	\$0.00
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	4/13/06	2639	\$1,047,594.58
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/25/06	10574	\$4,480,352.48
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/28/06	11965	\$105,117.58
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	14144	\$887.24
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	14145	\$2,956.27
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	14147	\$4,498,944.63

Pg 356 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Goldman Sachs Credit Partners LP	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	5/15/06 5842		\$74,955.72
Goldman Sachs Credit Partners LP	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	6/6/06 7547		\$627,270.58
Goldman Sachs Credit Partners LP	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	7/28/06 11965		\$105,117.58
Goldman Sachs Credit Partners LP	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	7/28/06 11966		\$2,734.20
Goldman Sachs Credit Partners LP	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	7/28/06 11967		\$4,993,895.44
Goldman Sachs Credit Partners LP	c/o Goldman Sachs & Co Attn Pedro Ramirez 30 Hudson 17th Fl Jersey City, NJ 07302	2/27/06 2127		\$2,002,908.45
Goldman Sachs Credit Partners LP	c/o Goldman Sachs & Co Attn Pedro Ramirez 30 Hudson 17th Fl Jersey City, NJ 07302	7/28/06 11966		\$2,734.20
Goldman Sachs Credit Partners LP	c/o Goldman Sachs & Co Attn Pedro Ramirez 30 Hudson 17th Fl Jersey City, NJ 07302	7/28/06 11967		\$4,993,895.44
Goldman Sachs Credit Partners LP	Goldman Sachs Credit Partners LP One New York Plz 42nd Fl New York, NY 10004	6/6/06 7547		\$627,270.58
Goldman Sachs Credit Partners LP	c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	5/15/06 5842		\$74,955.72
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	7/31/06 15064		\$5,830,462.15

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	7/28/06	15086	\$10,681,386.67
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Goldman Sachs Credit Partners LP assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc Attn Steven F Wasserman Esq Brown Rudnick Berlack Israels LLP Seven Times Square New York, NY 10036	7/31/06	15064	\$5,830,462.15
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	Goldman Sachs Credit Partners LP assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc Attn Steven F Wasserman Esq Brown Rudnick Berlack Israels LLP Seven Times Square New York, NY 10036	7/28/06	15086	\$10,681,386.67
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	One New York Plaza 42nd Fl New York, NY 10004	7/31/06	15064	\$5,830,462.15
Goldman Sachs Credit Partners LP Assignee of Siemens VDO Automotive Corporation and Siemens VDO Automotive Inc	One New York Plaza 42nd Fl New York, NY 10004	7/28/06	15086	\$10,681,386.67
Golick Edward A	2968 Woodford Cir Rochester Hills, MI 48306-3068	7/14/06	9536	\$459,386.90
Gooding Cynthia A	4990 Woodrose Ln Anderson, IN 46011-8761	7/28/06	12429	\$0.00
Gordon Patricia A	Gordon Patricia A 631 H Skinnerville Rd Amherst, NY 14228	7/10/06	9229, 9475	\$0.00
Gose Barry L	752 Blue Beech Dr Maryville, TN 37803	7/11/06	9296	\$0.00
Gouker Jr Robert H	6395 Woodchuck Dr Pendleton, IN 46064-9054	7/27/06	11586	\$0.00
Graber David W	3208 Ligustrum Ln Kissimmee, FL 34746-2746	5/12/06	5724	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Grady Dennis F	304 Mary Cir Mc Cormick, SC 29835-2866	7/24/06	10463, 10465	\$0.00
Graham Gerald	4759 Cecelia Ann Ave Clarkston, MI 48346	7/14/06	9520	\$0.00
Gray Donna J	17 Gregory Dr Anderson, IN 46016	5/4/06	4630	\$0.00
Greeley Containment & Rework Inc	200 Baseline Rd E Bowmanville, ON L1C 1A2 Canada	7/27/06	11248	\$1,777.27
Greeley Containment & Rework Inc	200 Baseline Rd E Bowmanville, ON L1C 1A2 Canada	7/27/06	11249	\$31,625.46
Greeley Containment & Rework Inc	200 Baseline Rd E Bowmanville, ON L1C 1A2 Canada	7/27/06	11250	\$21,000.37
Greeley Containment & Rework Inc	200 Baseline Rd E Bowmanville, ON L1C 1A2 Canada	7/27/06	11251	\$11,733.46
Green Billy G	6766 W Division Rd Tipton, IN 46072-8659	5/5/06	4801	\$0.00
Green Thomas	48 Royal Birkdale Springboro, OH 45066	7/31/06	13539	\$0.00
Greenhalgh D	Apartado De Correos 235 03724 Moraira Alicante, Spain	5/10/06	5487	\$0.00
Gregory A White	10625 Mountain Laurel Way Union, KY 41091-9079	7/31/06	15545	\$0.00
Gregory D Kochendorfer	9969 Creekwood Trail Davisburg, MI 48350	7/31/06	13579	\$0.00
Gregory Roy	2438 York St Farmdale, OH 44417	6/26/06	8495	\$0.00
Greif Inc GCC Drum	J R Butler 366 Greif Pkwy Delaware, OH 43015	2/14/06	2007	\$24,006.70
Grifco Quality Solutions Inc	12300 Old Tesson Rd Ste 400a Saint Louis, MO 63128	7/31/06	15229	\$18,798.22

Pg 359 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Grosse Carolyn	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/20/06	9985	\$0.00
Grosse Richard R	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/20/06	9992	\$453,400.49
Gruner AG	Gruner AG Burglestrasse 15 17 Wehingen, 78564 GERMANY	11/23/05	831	\$2,064.54
Guide Corporation	c o Paul Kerns Chief Financial Officer 600 Corporation Drive Pendleton, IN 46064	7/31/06	14070	\$0.00
Guide Corporation	Honigman Miller Schwartz and Cohn LLP E Todd Sable 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/31/06	14070	\$0.00
Gully Transportation	Lee B Brumitt Dysart Taylor Lay Cotter & McMonigle PC 4420 Madison Ave Kansas City, MI 64111	7/20/06	10019	\$31,864.57
Gully Transportation	3820 Wisman Ln Quincy, IL 62301	7/20/06	10019	\$31,864.57
Guy C Hachey	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11973	\$0.00
Guy C Hachey	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11973	\$0.00
GUY S JONES	8524 EAGLES LOOP CIRCLE WINDERMERE, FL 34786-5336		To Be Scheduled	\$989,719.77
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/22/05	68, 69, 70, 72	\$0.00
H & L Tool Company Inc	32701 Dequindre Rd Madison Heights, MI 48071	11/13/07	16746	\$34,379.19
Haas David R	7574 Wheaton Dr Canton, MI 48187-1823	5/19/06	6299	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Haeufle Richard	220 Bank Ave Saint Bernard, OH 45217-1208	5/8/06	5198	\$0.00
Hagberg Jane	5516 Benton Ln Brookfield, OH 44403	6/26/06	8470	\$0.00
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	11/18/05	675	\$489,515.49
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	12/30/05	1406	\$261,685.90
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	12/30/05	1407	\$824,986.00
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/21/06	10180	\$1,443,710.70
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/24/06	10411	\$143,591.30
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/28/06	12016	\$316,917.71
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/28/06	12017	\$74,932.82
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/18/05	675	\$489,515.49
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/30/05	1406	\$261,685.90
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/30/05	1407	\$824,986.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/21/06	10180	\$1,443,710.70
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10411	\$143,591.30
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12016	\$316,917.71
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12017	\$74,932.82
Hall William E	7875 Irvington Ave Dayton, OH 45415-2315	6/14/06	7970	\$0.00
Hamlin Sandra L	505 Unger Ave Englewood, OH 45322-2028	7/18/06	9788	\$0.00
Hamlin Tool & Machine Co Inc	Inc 1671 E Hamlin Rd Rochester, MI 48307-3624	7/28/06	11950	\$0.00
Hammer Edward G	2414 Taft Sw Wyoming, MI 49509-2266	5/5/06	4827	\$0.00
Hammer Susan L	61 41st St Sw Wyoming, MI 49548-3135	5/16/06	5987	\$0.00
Handley Ralph E	13375 Haddon St Fenton, MI 48430-1103	8/2/06	15802	\$777,141.97
Harco Brake Systems Inc	Coolidge Wall Womsley & Lombard Co LPA Ronald S Pretekin Steven M Wachstein Sylvie J Derrien 33 W First St Ste 600 Dayton, OH 45402	7/13/06	9466	\$2,099,080.09

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Harco Brake Systems Inc	PO Box 326 Englewood, OH 45322	7/13/06	9466	\$2,099,080.09
Harco Industries Inc	Coolidge Wall Womsley & Lombard Co LPA Ronald S Pretekin Steven M Wachstein Sylvie J Derrien 33 W First St Ste 600 Dayton, OH 45402	1/23/07	16497	\$548,176.74
Harco Industries Inc	PO Box 335 Englewood, OH 45322	1/23/07	16497	\$548,176.74
Hare Kathleen A	2349 Timberline Dr Macedon, NY 14502-9120	7/5/06	9017	\$0.00
HARI I RADHESHWAR	5884 THREE PONDS CT WEST BLOOMFIELD , MI 48324-3124		To Be Scheduled	\$213,085.63
Harman Becker Automotive Syste	Harman Kardon 1201 S Ohio St Martinsville, IN 46151-2914	5/22/06	6606	\$181,360.63
Harmon Leslie W	933 Thornapple Grv Galloway, OH 43119-8612	6/19/06	8155	\$0.00
Hayes Lemmerz International Inc	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	7/28/06	11979, 11980	\$363,106.00
Hayes Lemmerz International Inc	David J Nowaczewksi Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/28/06	11979, 11980	\$363,106.00
Hayward Woodrow	1733 Brandywine Dr Bloomfield, MI 48304-1111	8/9/06	16173	\$0.00
HealthPlus of Michigan Inc	Attn Dan Champney Esq 2050 S Linden Rd Flint, MI 48532	7/31/06	13453	\$0.00
Healton Robert L	1814 Frieda Ave Johnstown, PA 15902	5/17/06	6104	\$0.00
Hegstrom James B	2000 Walnut Ave Apt P 304 Fremont, CA 94538-5387	7/24/06	10413	\$325,547.76

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Heilman Mary Ann	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9762	\$0.00
Heisey Duane L	105 W Falcon Run Pendleton, IN 46064-9141	7/25/06	10858	\$0.00
Hellermann Tyton GmbH	Hellermann Tyton GmbH GroBer Moorweg 45 Tornesch, D-25436 Germany	12/27/05	1338	\$6,555.25
Hendrickson	David M Hendrickson 1012 Nottingham Ln Kokomo, IN 46902	10/4/07	16718	\$0.00
Hendrickson David M	1012 Nottingham Ln Kokomo, IN 46902	10/4/07	16713, 16719, 16720	\$519,348.85
Henkel Corporation Henkel Electronics	Drinker Biddle & Reath LLP Attn David B Aaronson One Logan Sq 18th & Cherry Streets Philadelphia, PA 19103	7/25/06	10656	\$417,668.32
Henkel Corporation Henkel Electronics	Drinker Biddle & Reath LLP Attn David B Aaronson One Logan Sq 18th & Cherry Streets Philadelphia, PA 19103	7/25/06	10681	\$3,460.15
Henkel Corporation Henkel Electronics	15051 E Don Julian Rd Industry, CA 91746	7/25/06	10656	\$417,668.32
Henkel Corporation Henkel Electronics	15051 E Don Julian Rd Industry, CA 91746	7/25/06	10681	\$3,460.15
Henkel Corporation Henkel Loctite	Drinker Biddle & Reath LLP Attn David B Aaronson One Logan Sq 18th & Cherry Streets Philadelphia, PA 19103	7/31/06	13441	\$31,280.54
Henkel Corporation Henkel Loctite	PO Box 485 Avon, OH 44011	7/31/06	13441	\$31,280.54
Henkel Corporation Sovereign Commercial Group	Drinker Biddle & Reath LLP Attn David B Aaronson One Logan Sq 18th & Cherry Streets Philadelphia, PA 19103	7/31/06	13249	\$10,358.10
Henkel Corporation Sovereign Commercial Group	Po Box 485 Avon, OH 44011	7/31/06	13249	\$10,358.10

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Henkel Surface Technologies	Drinker Biddle & Reath LLP Attn David B Aaronson One Logan Sq 18th & Cherry Streets Philadelphia, PA 19103	5/22/06	6497	\$67,576.91
Henkel Surface Technologies	Henkel Surface Technologies 32100 Stephenson Hwy Madison Heights, MI 48071	5/22/06	6497	\$67,576.91
Henman Engineering & Machine Inc	Thomas Henman President 3301 Mt Pleasant Blvd PO Box 2633 Muncie, IN 47307	1/30/06	1714	\$1,011.90
Henman Engineering & Machine Inc	Thomas Henman President 3301 Mt Pleasant Blvd PO Box 2633 Muncie, IN 47307	1/30/06	1715	\$92,916.58
Henman Engineering & Machine Inc	Thomas Henman President 3301 Mt Pleasant Blvd PO Box 2633 Muncie, IN 47307	1/30/06	1716	\$214,500.00
Hester Mark	1756 Melbourne Birmingham, MI 48009	7/31/06	15500	\$0.00
Heuston Kevin	29 Woodfern St Edison, NJ 088201441	5/4/06	4728	\$0.00
Hewlett Packard Company	Attn K Higman 2125 E Katella Ave Ste 400 Anaheim, CA 92806	7/11/06	9352	\$4,921,104.00
Hewlett Packard Financial Services Company fka Compaq Financial Services Corporation	Attn Americas Recovery Leader 420 Mountain Ave Murray Hill, NJ 07974-0006	7/26/06	10683	\$166,642.02
Hicks Carol D	378 Scarlet Dr Greentown, IN 46936-8794	7/21/06	10173	\$0.00
Hidria Usa	202 Beechtree Blvd Greenville, SC 29605	5/1/06	3734	\$0.00
Higgins John J	15972 Meandering Dr Brandywine, MD 20613	5/3/06	4540	\$0.00
Highland Industries Inc	c o Sarah F Sparrow Esq Tuggle Duggins & Meschan PA PO Box 2888 Greensboro, NC 27402	7/26/06	10966, 10967	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Hillsborough County Tax Collector	PO Box 172920 Tampa, FL 33602	5/9/06 5372		\$860.67
Hipkins Kathleen F	220 Airport Rd Sulphur Springs, TX 75482-2002	5/31/06 7215		\$0.00
Hirschmann Car Communications GMBH	David A Rosenzweig Esq Fulbright & Jaworski LLP 666 Fifth Ave New York, NY 10103	7/31/06 14313		\$0.00
Hirschmann Car Communications GMBH	Hirschmann Car Communications GmbH Hirschmann Car Communications GmbH Stuttgarter Str 45 51 Neckartenzlingen, D72654 Germany	7/31/06 14313		\$0.00
Hitachi Chemical Singapore Pte Ltd fka Hitachi Chemical Asia Pacific Pte Ltd	Attn Menachem O Zelmanovitz Esq co Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178	11/7/05 416		\$5,415,329.84
Hodson Margaret R	4640 S Joshua Tree Ln Gilbert, AZ 85297-5203	5/2/06 4364		\$0.00
Holbrook Martin G	1196 Pellicier Court Port Orange, FL 32129-2497	5/19/06 6303		\$0.00
Hollasch Kurt D	6780 Bear Ridge Rd Lockport, NY 14094-9288	7/26/06 9439, 9666, 10562, 10563, 10564, 11161		\$839,037.10
Hollingsworth & Vose Co	112 Washington St East Walpole, MA 02032-100	7/14/06 9540		\$15,157.96
Holmes John R	10787 W County Rd 00 Ns Kokomo, IN 46901-8830	7/17/06 9600		\$1,032,621.88
Holset Engineering Company Ltd co Cummins Business Services	Jill L Murch Foley & Lardner LLP 321 N Clark St Ste 2800 Chicago, IL 60610	7/26/06 11214		\$0.00
Holzhausen Alan D	5685 Golf Pointe Dr Clarkston, MI 48348-5148	5/8/06 5190		\$0.00
Honeywell International Aerospace	Deb Mains 1140 W Warner Rd Bldg 1233 M Tempe, AZ 85284	1/9/06 1477		\$150,255.00
Hoover Connie S	1820 S Indiana Ave Kokomo, IN 46902-2060	5/25/06 6845		\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Horton Robert B	24259 Findley Rd Sturgis, MI 49091-9370	5/4/06 4588		\$0.00
Hossenlopp Kathleen C	2220 Red River Dr Mission, TX 78572-7446	7/28/06 12149		\$0.00
Hossenlopp Peter M	2220 Red River Dr Mission, TX 78572-7446	7/28/06 12150		\$607,405.20
Hotchkin Nicholas	240 Grey Fox Run Chagrin Falls, OH 44022	7/28/06 12148		\$0.00
Houston Joe E	119 Dennis Dr Cedar Hill, TX 75104-1312	6/13/06 7900		\$0.00
Howard Christine	221 North Central Ave Apt 208 Fairborn, OH 45324-5094	7/10/06 9170		\$0.00
Howard Paul T	3275 Wolf Ln Valley Mills, TX 76689-2826	5/22/06 6404		\$0.00
Htc Global Services Inc	3270 W Big Beaver Rd Troy, MI 48084	7/28/06 12016		\$316,917.71
Hu Thomas S	9 Ledgewood Dr Rancho Santa Margarita, CA 92688	7/10/06 9248		\$0.00
Hubbard Edwin B	3665 Grand Cypress Dr Naples, FL 34119	7/18/06 9715		\$0.00
Huck International A Delaware Corporation	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/06 12010		\$27,527.41
Hudson David F	4697 N County Rd 680 W Mulberry, IN 46058-9467	5/2/06 4417		\$0.00
Huffman David L	4034 South 350 East Middletown, IN 47356	5/2/06 4419		\$0.00
Hughes Michael J	806 Yemassee Loop The Villages, FL 32162	7/13/06 9450		\$0.00
Hullinger Kent	2900 Los Milagros Mission, TX 78572-7601	5/8/06 5132		\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Hutchinson FTS Inc	Attn Julie D Dyas Esq c/o Halperin Battaglia Raicht LLP 555 Madison Ave 9th Floor New York, NY 10019	7/31/06	13967	\$274,165.53
Hyatt Legal Plans Inc	Attn Andrew Koan 1111 Superior Ave Cleveland, OH 44114	2/9/06	1928	\$18,253.36
IBJTC Business Credit Corporation as successor in interest to IBJ Whitehall Business Credit Corporation	Ronald S Beacher & Conrad K Chiu Day Pitney LLP 7 Times Square New York, NY 10036	7/20/06	9995	\$44,643.53
Ickes Arthur D	6824 Mulderstraat Grand Ledge, MI 48837	5/8/06	5298	\$461,161.75
Illinois Tool Works Inc	Itw Deltar Tekfast 21555 S Harlem Ave Frankfort, IL 60423	7/17/06	9569	\$62,612.77
Illinois Union Insurance Company	Illinois Union Insurance Company c/o ACE USA Attn Collateral Manager 436 Walnut St Philadelphia, PA 19106	7/28/06	13309	\$0.00
Illinois Union Insurance Company	Margery N Reed Esq Duane Morris LLP 30 S 17th St Philadelphia, PA 19103-4196	7/28/06	13309	\$0.00
ILM Tool Inc	ILM Tool Inc 23301 Clawitter Rd Hayward, CA 94545	11/22/05	773	\$105,070.76
Imojean Sosbe	2244 Lynn Dr Kokomo, IN 46902-6509	7/18/06	9836	\$0.00
Infineon Technologies AG	Charles P Schulman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	12400	\$95,890.67
Infineon Technologies North America Corp	Arlene N Gelman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	11968	\$6,403,761.10
Infineon Technologies North America Corp	Arlene N Gelman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	12178	\$177,026.50

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Infineon Technologies North America Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/28/06 11968		\$6,403,761.10
Infineon Technologies North America Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/28/06 12178		\$177,026.50
Ingamells Douglas R	688 Ten Point Dr Rochester Hills, MI 48309-2549	7/20/06	9996, 9997, 9998, 9999, 10000	\$0.00
Ingersoll Rand Co Air Solutions	Ingersoll Rand Air Solutions 800 D Beaty St Davidson, NC 28036	12/5/05	1042	\$25,789.42
InteSys Technologies Inc	Att Tracy L Klestadt Esq Klestadt & Winters LLP 292 Madison Ave 17th Fl New York, NY 10017-6314	7/25/06	10770	\$0.00
Iron Mountain Information Management Inc	R Frederick Lifesty Esq Iron Mountain Inc 745 Atlantic Ave 10th Fl Boston, MA 02111	11/17/05	646	\$33,597.65
Itautec America Inc	Attn Eduardo Archer de Castilho General Manager 1935 NW 87th Ave Doral, FL 33172	7/25/06	10811	\$233,753.69
ITW Shakeproof Industrial Products	ITW Shakeproof 2550 S 27th Ave Broadview, IL 60155	1/27/06	1688	\$34,119.63
Jack A & Linda S Enlow	10678 E 116 St Fishers, IN 46037	5/25/06	3323	\$0.00
Jackson Jerry F	7418 Campfire Run Indianapolis, IN 46236-9260	7/28/06	12152	\$787,195.82
JACOB PIKAART	1926 HICKORY BARK LANE BLOOMFIELD, MI 48304-1118		To Be Scheduled	\$446,116.35
Jacobson Mfg LLC	William S Hackney Much Shelist 191 N Wacker Dr Ste 1800 Chicago, IL 60606	7/31/06	14240	\$95,486.27
James A Bertrand	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11977	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
James A Bertrand	Pepper Hamilton LLP Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11977	\$0.00
James A Dowen	837 Earl Ave Middletown, IN 47356	11/7/05	401	\$0.00
JAMES A SMITH	105 MARTELAGO DR NORTH VENICE, FL 34275-6603		To Be Scheduled	\$322,998.64
James A Spencer	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11953	\$0.00
James A Spencer	Pepper Hamilton LLP Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11953	\$0.00
JAMES C SMIDEBUSH	P.O. BOX 726 NASHVILLE , IN 47448-0726		To Be Scheduled	\$199,431.70
JAMES D CHESTNUT	9406 OAKMONT GRAND BLANC , MI 48439		To Be Scheduled	\$1,183,673.19
JAMES E LUCKMAN	12629 TREATY LINE ST CARMEL, IN 46032-7234		To Be Scheduled	\$525,318.69
James E Riedy	2709 Pebble Beach Dr Oakland, MI 48363	7/27/06	11278	\$0.00
James Hutz Jr	Greg A Rossi James Hutz Jr 26 Market St Ste 802 Youngstown, OH 44503	4/28/06	3139	\$0.00
James Hutz Jr	6365 Thompson Sharpsville Rd Fowler, OH 44418	4/28/06	3139	\$0.00
James J Brady	10490 W Ravine View Ct North Royalton, OH 44133-6075	6/28/06	8698	\$0.00
James J Giardino	3722 Winding Brook Cir Rochester Hills, MI 48309	7/28/06	12417	\$0.00
James L Akers	4671 Thilk Dr Wilson, NY 14172-9795	4/28/06	3190	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
James L Crouse	Jacob & Weingarten P C Attn Howard S Sher 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9774	\$1,104,668.26
JAMES L RANDOLPH	1004 BLOOMVIEW CIR ROCHESTER HLS , MI 48307-1728		To Be Scheduled	\$0.00
James L Winiarski	204 Clarmore Dr Frankenmuth, MI 48734	7/31/06	14282	\$0.00
James M Heiman	6430 Waldon Woods Dr Clarkston, MI 48346-2481	7/31/06	15245	\$0.00
James P Elliott	G 10121 Beecher Rd Flushing, MI 48433	5/5/06	4785	\$0.00
JAMES P FLANAGAN	1124 WIND RIDGE DR EL PASO , TX 79912-7461		To Be Scheduled	\$273,777.47
James P Whitson	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11962	\$0.00
James P Whitson	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11962	\$0.00
James Paula	2018 Sterling Dr McDonald, PA 15057	5/18/06	6229	\$0.00
JAMES W ALBRECHT	12704 WOODSIDE DRIVE PROSPECT, KY 40059		To Be Scheduled	\$514,775.94
James W Borzi	3465 Winners Circle Canfield, OH 44406	7/28/06	12345	\$0.00
James Woolfolk	3323 Corvaje Saginaw, MI 48602	7/31/06	13835	\$0.00
Jane M Duffy	44 Southwood Rd Newington, CT 06111-3154	4/28/06	3175	\$0.00
Janet K Hamermiller	7326 State Route 19 Unit 2101 Mount Gilead, OH 43338-9329	6/1/06	7299	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Janet L Kowitz	2533 Barnes Rd Millington, MI 48746-9024	5/8/06	4992	\$0.00
Janiak Garrett W	1906 Ctr St East Aurora, NY 14052-9790	5/10/06	5481	\$0.00
Jarred Steven	3844 Auburn Rd Auburn Hills, MI 48326	5/18/06	6269	\$0.00
Jasinski Robert W	4261 Beach Ridge Rd N Tonawanda, NY 14120-9575	7/21/06	10221	\$0.00
Jdc Logistics Inc	9809 S Franklin Dr Franklin, WI 53132	5/2/06	4466	\$41,835.10
Jeffrey A Miller	19145 Mill Grove Dr Noblesville, IN 46062	7/27/06	11375	\$0.00
Jeffrey J Owens	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11959	\$0.00
Jeffrey J Owens	Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11959	\$0.00
JEFFREY T REYNOLDS	1565 UNION ROAD XENIA , OH 45385-7644		To Be Scheduled	\$195,213.10
Jeremiah J Saunders	Randy Schimmelpfennig C o Morgan And Morgan 16th Fl 20 N Orange Ave PO Box 4979 Orlando, FL 32802	7/13/06	9438	\$0.00
Jerry L Eaton	8081 S Clark Ave Clare, MI 48617	7/31/06	13832	\$0.00
Jerry M Pickel	9164 S 750 W Pendleton, IN 46064	7/24/06	10473	\$0.00
Jesse M Banks	19 North St Newton Ctr, MA 02459-1737	5/5/06	4811	\$0.00
Jewell Loralei	Jewell Loralei Jewell Loralei 45780 Peeblecreek W Apt 6 Shelby Township, MI 48317	6/27/06	8643	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Jewell Loralei	510 Laurel Oak Ct Cedar Knolls, NJ 07927	6/27/06	8643	\$0.00
Jimmy Lynn Funke	Jimmy L Funke 4945 Hunters Creek Ln Rochester, MI 48306	7/28/06	12170	\$0.00
Joe G Tedder Tax Collector	Joe G Tedder Tax Collector PO Box 1189 Bartow, FL 33830	12/13/05	1160	\$487.91
John A Sefcik	3749 Sperone Ct Canfield, OH 44406	7/31/06	13542	\$0.00
John Beres III	8117 Woodbridge Ct Springboro, OH 45066	7/28/06	12428	\$0.00
John Blahnik	c o Miller Canfield Paddock & Stone Thomas W Cranmer Esq 840 W Long Lake Rd Ste 200 Troy, MI 48098	7/28/06	12056	\$0.00
John C Hartman	1507 East Cleveland Rd Apt 415 Huron, OH 44839-9503	5/22/06	6487	\$0.00
John D Opie	c o Delphi Corporation 5725 Delphi Dr Troy, MI 48098-2815	7/26/06	11111	\$0.00
John D Sheehan	2453 Tall Oaks Troy, MI 48098	8/2/06	15806	\$0.00
John Donaldson Holden	185 Isabella Point Dr Chuster Box 9205 Port Isabel, TX 78578	7/31/06	13463	\$0.00
John E Benz & Co	Attn Jeremy R Johnson Esq c o DLA Piper Rudnick Gray Cary US LLP 1251 Avenue of the Americas New York, NY 10020-5283	7/31/06	14297, 14314	\$0.00
John E Keating	37627 Evergreen Dr Sterling Heights, MI 48310	7/31/06	14791	\$0.00
John F Bodner and	Anna J Bodner Jt Ten 103 Georgetown Ln Export, PA 15632-1521	7/19/06	9893	\$0.00
JOHN F LAMBERT	877 N. DEERFIELD DR CANTON, MS 39046-9286		To Be Scheduled	\$194,016.58

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
JOHN F WIECHART	2295 SLEEPY HOLLOW LN DAYTON, OH 45414-2966		To Be Scheduled	\$477,701.49
John G Auten	John G Auten 1120 E Co Rd 700 S Muncie, IN 47302	11/4/05	348	\$0.00
John K Harris	2792 Stone Mill Pl Beavercreek, OH 45434	7/31/06	13603	\$0.00
John M Kostka	4090 N Ash Rd Lincoln, MI 48742-9560	6/5/06	7428	\$0.00
John O Mason	9709 E 79th Terr Raytown, MO 64138-1915	12/14/07	16752	\$0.00
John P Arle	c o Robert S Hertzberg Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11978	\$0.00
John P Arle	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11978	\$0.00
John R Hackett	UL Cybulskiego 7 Krakow, 31 117 Poland	7/31/06	13447	\$0.00
JOHN R NEVILLE	13572 WESTBROOK RD PLYMOUTH, MI 48170-2443		To Be Scheduled	\$433,805.25
Johnnie L Patrick	3006 Ridge Cliffe 6 Flint, MI 48532-3730	7/18/06	9732	\$0.00
Johnny L Moore	1822 Greenbriar Dr Portage, MI 49024-5786	6/5/06	7401	\$0.00
Johnson Ben	5005 Holly Hill Rd Albany, GA 31721-9182	5/4/06	4650	\$0.00
Johnson Controls Inc	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	5/16/06	5976	\$4,043.46
Johnson Controls Inc	Reed Smith LLP Stephen T Bobo Arlene N Gelman Pia N Thompson 10 S Wacker Dr 40th Fl Chicago, IL 60606	5/16/06	5976	\$4,043.46

Pg 374 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Johnson Controls Inc	Controls Group PO Box 905240 Charlotte, NC 28290-5240	5/16/06 5976		\$4,043.46
Johnson Controls Inc Automotive Group	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/31/06	15513, 15514, 15515, 15519, 15520, 15521, 15523, 15524, 15526, 15532	\$1,305.00
Johnson Controls Inc Automotive Group	Stephen Bobo Sachnoff & Weaver Ltd 10 S Wacker Dr Ste 4000 Chicago, IL 60606	7/31/06	15513, 15514, 15515, 15519, 15520, 15521, 15523, 15524, 15526, 15532	\$1,305.00
Johnson Controls Inc Battery Group	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/31/06	15525	\$85,668.20
Johnson Controls Inc Battery Group	Stephen Bobo Sachnoff & Weaver Ltd 10 S Wacker Dr Ste 4000 Chicago, IL 60606	7/31/06	15525	\$85,668.20
Johnson Stevie P	14798 Chatham Dr Utica, MI 48315-1502	7/21/06	10166	\$0.00
Joley Mary	4509 Andre Midland, MI 48642-6161	6/6/06	7569	\$0.00
Jones James M	6363 E Frances Rd Mount Morris, MI 48458-9770	4/28/06	3079	\$0.00
Jones N Alison	907 Majestic Dr Rochester Hills, MI 48306	7/28/06	12434	\$0.00
Jones R B	4 Turners Court 59 Halewood Rd Gateacre, L25 5PG United Kingdom	5/3/06	4559	\$0.00
Jones Ronald	612 Langley Trace Elizabethtown, KY 42701	8/24/06	16256	\$0.00
Jordan Mcclain C	68 Fairview Ave Rochester, NY 14619-2216	6/13/06	7859	\$0.00
Jorgensen Ronald E	1130 Deer Path Trail Oxford, MI 48371-6604	7/28/06	11892	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Joseph D Campbell	50 Carnoustic Ln Springboro, OH 45066	8/9/06	16031	\$0.00
Joseph E Papelian	1749 Timson Ln Bloomfield Hills, MI 48302-2273	7/28/06	12443	\$0.00
Joseph P Gmina	5820 Delphi Dr M C 480 405 315 Troy, MI 48098	7/28/06	11878	\$0.00
Joyce L Kovak Tr	Joyce L Kovak Living Trust Ua 20399 2055 Bonnie Brae Ne Warren, OH 44483-3517	8/31/06	16281	\$0.00
JPMorgan Chase Bank NA	Attn Neema Veluvolu 4 New York Plaza Fl 16 New York, NY 10004-2413	7/21/06	10257	\$762,473.00
JPMorgan Chase Bank NA	Burr & Forman LLP Attn D Christopher Carson & Marc P Solomon 420 20th St N Ste 3400 Birmingham, AL 35203	2/3/06	1771	\$155,030.54
JPMorgan Chase Bank NA	Burr & Forman LLP Attn D Christopher Carson & Marc P Solomon 420 20th St N Ste 3400 Birmingham, AL 35203	2/3/06	1772	\$598,042.84
JPMorgan Chase Bank NA	Burr & Forman LLP Attn D Christopher Carson & Marc P Solomon 420 20th St N Ste 3400 Birmingham, AL 35203	2/3/06	1773	\$162,058.39
JPMorgan Chase Bank NA	Kilpatrick Lockhart Preston Gates Ellis LLP Attn Marc Pifko 599 Lexington Ave New York, NY 10022	2/3/06	1771	\$155,030.54
JPMorgan Chase Bank NA	Kilpatrick Lockhart Preston Gates Ellis LLP Attn Marc Pifko 599 Lexington Ave New York, NY 10022	2/3/06	1772	\$598,042.84
JPMorgan Chase Bank NA	Kilpatrick Lockhart Preston Gates Ellis LLP Attn Marc Pifko 599 Lexington Ave New York, NY 10022	2/3/06	1773	\$162,058.39
JPMorgan Chase Bank NA	Kirkpatrick & Lockhart Preston Ellis Gates LLP Attn Steven H Epstein 599 Lexington Ave New York, NY 10022	7/21/06	10257	\$762,473.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	2/24/06	2111	\$58,634.22
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	7/27/06	11743	\$1,112,587.31
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	2/3/06	1771	\$155,030.54
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	2/3/06	1772	\$598,042.84
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	2/3/06	1773	\$162,058.39
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	5/26/06	6956	\$1,220,118.63
Judco Manufacturing Inc	1429 W 240th St Harbor City, CA 90710	7/31/06	13445	\$31,044.13
Judco Manufacturing Inc	1429 W 240th St Harbor City, CA 90710	8/9/06	16012	\$1,741.37
Judith S Matzelle	5345 Iroquois Ct Clarkston, MI 48348	8/9/06	16089	\$0.00
Juki Automation Systems Inc	Juki Automation Systems Inc 507 Airport Blvd Ste 101 Morrisville, NC 27560	11/23/05	842	\$130,493.00
Julie Hadding	7973 Hickory Ridge Rd Holly, MI 48442	5/11/06	5628	\$0.00
Karen Hawk Hurst	David L Johnston Jr Attorney at Law PO Box 8216 Anniston, AL 36202	7/28/06	12407	\$0.00
Karen J Craft	1505 Roslyn Road Grosse Pointe Woods, MI 48236	7/31/06	15190, 15191, 15192	\$0.00
Karen L Healy	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11972	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Karen L Healy	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11972	\$0.00
Karen S Satterthwaite	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/21/06	10234	\$0.00
Karin David C	23 Carlton Dr Orchard Pk, NY 14127-4525	5/22/06	6425	\$0.00
Karvonen Thomas D	52 Cedar Dr Arden, NC 28704-9764	7/18/06	9834, 9835	\$295,894.02
Kauppila David	2583 Spyglass Dr Oakland Twp, MI 48363-2463	7/28/06	12360	\$0.00
Keating John E	John E Keating 37627 Evergreen Dr Sterling Heights, MI 48310-3929	7/31/06	14789, 14790	\$0.00
KEH-CHUNG M CHAO	857 ASA GRAY DRIVE ANN ARBOR , MI 48105		To Be Scheduled	\$195,741.97
KEITH W DEYER	1283 BUCKINGHAM AVE BIRMINGHAM, MI 48009-5880		To Be Scheduled	\$280,726.59
Kelly John J	John J Kelly 5703 Mira Grande El Paso, TX 79912	7/28/06	12026	\$0.00
Kemmer Carol	116 Little Killarney Beach Bay City, MI 48706	7/28/06	12012	\$0.00
Ken Burton Jr CFC	Tax Collector Manatee County PO Box 25300 Bradenton, FL 34206-5300	1/4/06	1448	\$3,183.90
Ken Burton Jr CFC	Tax Collector Manatee County PO Box 25300 Bradenton, FL 34206-5300	1/4/06	1449	\$3,834.41
Ken Burton Jr CFC	Tax Collector Manatee County PO Box 25300 Bradenton, FL 34206-5300	1/4/06	1450	\$2,568.59

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Ken Burton Jr CFC	Tax Collector Manatee County PO Box 25300 Bradenton, FL 34206-5300	1/4/06	1451	\$731.49
Kenneth G Gross	10678 N Clark Ave Alexandria, IN 46001-9023	8/3/06	15810	\$0.00
Kenneth G Swan	PO Box 8024 MC 481 CHN 009 Plymouth, MI 48170	7/31/06	15196	\$0.00
Kenneth L Zurek	5806 Wellwood Dr Rochester, MI 48306	7/28/06	12444	\$0.00
KENNETH R DURHAM	11510 N. COPPERBELLE PL TUCSON, AZ 85737-1715		To Be Scheduled	\$480,354.69
Kensa LLC	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	7/31/06	14109	\$55,967.51
Kensa LLC	David J Nowaczewski Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/31/06	14109	\$55,967.51
Kesler Larry D	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/21/06	10213	\$1,239,549.37
Kesler Marlene M	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/21/06	10216	\$0.00
Ketelhut Randy	7970 South Dehmel Rd Frankenmuth, MI 48734	7/31/06	14897	\$0.00
Ketterer Kimberly A	4302 Autumn Ridge Ln Sandusky, OH 44870	7/18/06	9720	\$0.00
Kevin M Butler	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11976	\$0.00
Kevin M Butler	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11976	\$0.00

Pg 379 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Kevin R Heigel	459 Berwick Circle Aurora, OH 44202	7/31/06	13511	\$0.00
Key Safety Systems & Subsidiaries	Attn Tom Ford Key Safety Systems Inc 7000 Nineteen Mile Rd Sterling Heights, MI 48314	2/6/06	1790	\$82,475.98
Keystone Powdered Metal Company	Susan P Persichilli Esq Buchanan Ingersoll & Rooney PC 1 Chase Manhattan Plaza 35th Flr New York, NY 10007	8/2/06	15792	\$125,161.16
Kidd Darrell	8165 Staghorn Trail Clarkston, MI 48348	7/27/06	11319	\$0.00
Kiefel Technologies Inc	5 Merrill Industrial Dr Hampton, NH 03842	7/25/06	10593	\$22,368.04
Kiihr Janice M	53888 Scarboro Way Shelby Twp, MI 48316-1230	5/16/06	5920	\$0.00
Kildow Paulette J	11773 North 200 East Alexandria, IN 46001-9056	5/1/06	4134	\$0.00
Kilroy Realty LP	Alan Marder Esq Rosen Slome Marder LLP 333 Earle Ovington Blvd 9th Fl Uniondale, NY 11553-3622	7/31/06	13268	\$2,186,444.67
Klapp Kevin	1530 Surria Ct Bloomfield Hills, MI 48304	6/5/06	7492	\$0.00
Koenig Caren C	8825 North Towpath Rd Kingman, IN 47952	7/10/06	9254	\$0.00
Kralovich George A	Attn Howard S Sher Jacob & Weingarten PC 2301 Big Beaver Rd Ste 777 Troy, MI 48084	7/26/06	11163	\$566,321.13
Kralovich Janice R	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/26/06	11097	\$0.00
Kramer Francis J	3707 Asbury Dr Parrish, FL 34219	5/16/06	5917	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Kramer Theresa A	516 Meadowbrook Dr North Tonawanda, NY 14120-2365	7/31/06	13606	\$0.00
Kraus Jessica	Christopher D Damato Esq Cellino & Barnes PC 17 Court St 7th Fl Buffalo, NY 14202-3290	7/31/06	14810	\$0.00
Krausch David	1877 Dunham Dr Rochester, MI 48036	7/31/06	14077	\$0.00
Krieger Harvey J	Krieger Harvey J 1150 Wheatfield Ct Dayton, OH 45458-4742	7/18/06	9817, 9818	\$329,403.10
Krieger Harvey J	Krieger Lida 1150 Wheatfield Ct Dayton, OH 45458-4742	7/18/06	9817, 9818	\$329,403.10
Kuplicki Francis	160 Lewiston Grosse Pointe Farms, MI 48236	7/28/06	12420	\$0.00
Kurt F Kohlmayer and	Irene G Kohlmayer Jt Ten 5520 Wandering Way Mason, OH 45040-2988	5/4/06	4703	\$0.00
Kusnir John R	1968 Sw Leafy Rd Port St Lucie, FL 34953-1357	5/12/06	5695	\$0.00
Kuss Corporation	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/26/06	10983	\$302,218.95
Kuss Corporation	Foley & Lardner LLP Lori V Vaughan 90 Park Ave New York, NY 10016	7/26/06	10983	\$302,218.95
Kuss Corporation	Jill L Murch Foley & Lardner LLP 321 N Clark St Ste 2800 Chicago, IL 60610	7/26/06	10983	\$302,218.95
Kyle M H Jones	4280 Wentworth Troy, MI 48098	7/28/06	12376	\$0.00
Kyocera Industrial Ceramics Corp	c o Loeb & Loeb LLP 345 Park Ave 18th Fl New York, NY 10154	7/28/06	12530	\$137,780.00

Pg 381 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Lafontaine William	2398 Pleasant View Dr Rochester Hills, MI 48306	7/28/06	11964	\$0.00
Larke Gail	2048 Golfcrest Dr Davison, MI 48423	6/1/06	7260	\$0.00
Larry D Mowry	7728 W Akron Rd Fairgrove, MI 48733-9750	4/28/06	3149	\$0.00
Larry F Cracraft	510 Rudgate Ln Kokomo, IN 46901-3816	7/31/06	13596	\$254,391.14
Larry V Johnson	109 Haverhill Cove Raymond, MS 39154-8809	7/28/06	11946	\$0.00
Lasalle National Bank As Trustee	Nicholson Porter 1300 West Higgins Rd Park Ridge, IL 60068	7/27/06	11463	\$0.00
Lasalle National Trust Na C o Nicolson Porter and List Inc	1300 W Higgins Rd Park Ridge, IL 60068	7/27/06	11464	\$65,178.00
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	3/22/06	2353	\$1,252,598.52
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/25/06	10596	\$74,857.26
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/25/06	10597	\$2,000,792.55
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/25/06	10598	\$172,287.79
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/24/06	14200	\$1,443,054.11
Lawhon Alexander C	1313 W Broadway Maryville, TN 37801-4644	7/25/06	10803	\$0.00
Lear Corporation for itself and the Lear Entities listed on the Attached summary	Ralph E McDowell Bodman LLP 6th Floor at Ford Field 1901 St Antoine Street Detroit, MI 48226	7/31/06	14015	\$0.00
Leisure Ronald K	4604 Orleans Dr Kokomo, IN 46902-5374	5/1/06	4119	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Lendvoyi Gail K	13204 Latourette Dr Fenton, MI 48430-1166	4/28/06	3275	\$0.00
Leo A Pudup and Josephine B	Pudup Jt Ten 200 White Hampton Lane Apt 923 Pittsburg, PA 15236	5/12/06	5672	\$0.00
Leon Mc Keever	11826 S Evelyn Cir Houston, TX 77071-3404	5/1/06	3568	\$0.00
Leon Mysiewicz	15433 Sunset Livonia, MI 48154-3215	5/1/06	3565	\$0.00
Leonard G Boughton	Len Boughton 175 Kings Hwy # 934 Port Charlotte, FL 33983	5/19/06	6294	\$0.00
Leonard Mazur and	Russell Mazur Tr Leonard Mazur Trust Ua 052096 222 Barbados Dr Cheektowaga, NY 14227-2517	7/26/06	11138	\$0.00
Leroy F King	3191 Wayne Madison Rd Trenton, OH 45067-9451	6/2/06	7337	\$0.00
LESTER WILKINSON	1709 MITCHELL DRIVE ROCHESTER , IN 46975		To Be Scheduled	\$573,909.94
Lewis Lori	3253 Skyview Court Columbus, IN 47203	5/8/06	5202	\$0.00
Lexington County	212 S Lake Dr Lexington, SC 29072	2/3/06	1770	\$110,647.51
Liam P Oneill	Maria E Mazza Esq Rieck and Crotty Pc 55 W Monroe St Ste 3390 Chicago, IL 60603	3/2/06	2059, 2190	\$0.00
Libero Fiorvento	W 135 N 6463 Lakewood Ct Menomonee Falls, WI 53051	7/31/06	14744	\$0.00
Lienesch John H	23640 Peppermill Court Bonita Springs, FL 34134	7/19/06	9867	\$372,923.85
Lienesch Kathleen Jo	Kathleen Lienesch 23640 Peppermill Ct Bonita Springs, FL 34134	7/19/06	9896	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Lifetime Industries Inc	David J Harris Burch Porter & Johnson PLLC 130 N Court Ave Memphis, TN 38103	2/14/06 1994		\$15,358.44
Lightsource Parent Corporation	c o Michael P Thomas Vice President & Secretary 600 Corporation Dr Pendleton, IN 46064	7/31/06 14245		\$0.00
Lightsource Parent Corporation	Honigman Miller Schwartz and Cohn LLP E Todd Sable 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/31/06 14245		\$0.00
Lininger Charles D	5657 Pine Gate Dr Saginaw, MI 48603-1651	7/28/06 12119		\$456,265.83
LINOS J JACOVIDES	154 TOURAINA RD GROSSE POINTE FARMS , MI 48236-3322		To Be Scheduled	\$0.00
Lippa Michael R	3661 Culpepper Dr N Tonawanda, NY 14120-3607	7/20/06 9977, 9978, 9979		\$492,943.73
Liquidating Ultimate Electronics Inc	Mark X Mullin Haynes and Boone LLP 901 Main St Ste 3100 Dallas, TX 75202	7/27/06 11639		\$412,428.88
Liquidity Solutions dba Revenue Management	Liquidity Solutions dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	11/22/05 811		\$179,513.53
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	3/29/06 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456		\$0.00
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	2/6/06 1880		\$60,577.03
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	3/14/06 2288		\$10,563.30
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06 2625		\$197,348.89
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06 2626		\$1,110.83
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06 2627		\$651.88

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06 2628		\$0.00
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06 2636		\$4,759.91
Liquidity Solutions Inc	Dba Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	4/13/06 2638		\$1,012.50
Liquidity Solutions Inc	Dba Defined Benefit One University Plaza Ste 312 Hackensack, NJ 07601	2/15/06 2028		\$33,441.59
Liquidity Solutions Inc	Dba Defined Benefit One University Plaza Ste 312 Hackensack, NJ 07601	2/15/06 2036		\$925,384.66
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	7/24/06 10393, 10394		\$365,810.93
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	10/17/05 26		\$81.00
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	10/28/05 199		\$16,419.30
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	10/31/05 233		\$1,068.19
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	11/7/05 397		\$2,620.00
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	11/8/05 432		\$138,545.28
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	12/19/05 1201		\$100,499.44
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	1/17/06 1563		\$1,665.00
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	2/2/06 1748		\$48,704.49

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	2/8/06 1892		\$2,378.00
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	2/9/06 1933		\$138,463.99
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/11/06 2610		\$21,275.60
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/18/06 2679		\$120,574.55
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/5/06 2710		\$145,323.07
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/5/06 2711		\$14,700.00
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/5/06 2712		\$23,622.00
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/1/06 3990		\$16,539.37
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/1/06 4014		\$500.00
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/2/06 4427		\$136,367.30
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/3/06 4583		\$32,815.98
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/10/06 5563		\$9,083.02
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	5/16/06 5970		\$74,592.00
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	7/18/06 9816		\$8,117.47
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	7/18/06 9820		\$97,736.39

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	7/31/06	15455	\$54,165.90
Liquidity Solutions Inc	Dba Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	7/31/06	15600	\$25,950.00
Liquidity Solutions Inc dba Revenue Management as assignee of Digikey	Jeffrey L Caress One University Plz Ste 312 Hackensack, NJ 07601	7/31/06	15483	\$64,639.19
Liss A Shapero	Anthony D Shapero Anthony D Shapero 2695 Coolidge Hwy Berkley, MI 48072	12/13/05	1144	\$0.00
Liss A Shapero	Dennis Stejakowski & Liss A Shapero 2695 Coolidge Hwy Berkley, MI 48072	12/13/05	1144	\$0.00
Liss A Shapero	Michelle M Martin Michelle M Martin 2695 Coolidge Hwy Berkley, MI 48072	12/13/05	1144	\$0.00
Littell Michael	154 Fitzhugh Se Grand Rapids, MI 49506	8/9/06	15861	\$0.00
Littles Doris E	2140 Martin Se Grand Rapids, MI 49507	7/31/06	14031	\$0.00
Lois A Rose	8130 Woodbridge Ct Springboro, OH 45066	7/17/06	9661	\$0.00
Longacre Master Fund Ltd	Attn Vladimir Jelisavcic 810 Seventh Ave 22nd Floor New York, NY 10019	5/22/06	6594	\$89,177.14
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	1/30/06	1695	\$0.00
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	3/3/06	2173	\$355,828.83
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	3/24/06	2402	\$2,516,096.88

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	4/11/06 2612		\$446,271.20
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/1/06 4298		\$108,481.34
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/06 6593		\$10,593.33
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/06 6594		\$89,177.14
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	6/6/06 7571		\$131,113.90
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/6/06 9079		\$117,611.00
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/6/06 9080		\$66,748.15
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/6/06 9081		\$10,679.26
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/24/06 10558		\$604,039.84
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/25/06 10907		\$902,131.56
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/26/06 11200		\$281,972.65

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/27/06 11527		\$43,242.00
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/28/06 12136		\$830,000.00
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/28/06 12166		\$174,339.13
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/28/06 12829		\$88,440.43
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/28/06 12830		\$8,043.55
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/28/06 12840		\$545,615.53
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	8/18/06 16247		\$567,576.33
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	9/13/06 16312		\$170,113.66
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	10/20/06 16378		\$0.00
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	10/30/06 16395		\$655,686.62
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	11/17/06 16418		\$45,326.40

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	12/19/06	16460	\$83,839.32
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	3/20/07	16583	\$165,246.00
Longacre Master Fund Ltd	Jaffe Raitt Heuer & Weiss PC Attn Jay L Welford Thomas E Coughlin & Paige E Barr 27777 Franklin Rd Ste 2500 Southfield, MI 48034	6/6/06	7571	\$131,113.90
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/30/06	1695	\$0.00
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/3/06	2173	\$355,828.83
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/24/06	2402	\$2,516,096.88
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	4/11/06	2612	\$446,271.20
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/1/06	4298	\$108,481.34
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/22/06	6593	\$10,593.33

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/22/06	6594	\$89,177.14
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/6/06	7571	\$131,113.90
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/6/06	9079	\$117,611.00
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/6/06	9080	\$66,748.15
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/6/06	9081	\$10,679.26
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/06	10558	\$604,039.84
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/06	10907	\$902,131.56
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/26/06	11200	\$281,972.65
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/27/06	11527	\$43,242.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12136	\$830,000.00
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12166	\$174,339.13
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12829	\$88,440.43
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12830	\$8,043.55
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12840	\$545,615.53
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	8/18/06	16247	\$567,576.33
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	9/13/06	16312	\$170,113.66
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/20/06	16378	\$0.00
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/30/06	16395	\$655,686.62

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/17/06	16418	\$45,326.40
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/19/06	16460	\$83,839.32
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/20/07	16583	\$165,246.00
Longacre Master Fund Ltd	Monika J Machen Monika J Machen Sonnenschein Nath & Rosenthal 8000 Sears Tower Chicago, IL 60606	7/26/06	11200	\$281,972.65
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	1/30/06	1695	\$0.00
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	3/3/06	2173	\$355,828.83
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	3/24/06	2402	\$2,516,096.88
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	4/11/06	2612	\$446,271.20
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/1/06	4298	\$108,481.34
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/22/06	6593	\$10,593.33
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	6/6/06	7571	\$131,113.90
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/6/06	9079	\$117,611.00
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/6/06	9080	\$66,748.15

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/6/06	9081	\$10,679.26
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/24/06	10558	\$604,039.84
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/25/06	10907	\$902,131.56
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/26/06	11200	\$281,972.65
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/27/06	11527	\$43,242.00
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/06	12136	\$830,000.00
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/06	12166	\$174,339.13
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/06	12829	\$88,440.43
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/06	12830	\$8,043.55
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/06	12840	\$545,615.53
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	8/18/06	16247	\$567,576.33
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	9/13/06	16312	\$170,113.66
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	10/20/06	16378	\$0.00
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	10/30/06	16395	\$655,686.62
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	11/17/06	16418	\$45,326.40

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	12/19/06	16460	\$83,839.32
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	3/20/07	16583	\$165,246.00
Lord Corporation	Lisa Watt 2000 W Grandview Blvd Erie, PA 16514	9/12/06	16307	\$331,047.89
Lorentson Mfg Co Inc	Bose McKinney & Evans Llp Jeannette Eisan Hinshaw 135 N Pennsylvania St Ste 2700 Indianapolis, IN 46204	7/28/06	12192	\$536,000.00
Lorentson Mfg Co Inc	Jeanne Simmons PO Box 932 Kokomo, IN 46903-0932	7/28/06	12192	\$536,000.00
Lorentson Mfg Co SW Inc	Bose McKinney & Evans Llp Jeannette Eisan Hinshaw 135 N Pennsylvania St Ste 2700 Indianapolis, IN 46204	7/28/06	12375	\$449,485.89
Lorentson Mfg Co SW Inc	Jeanne Simmons PO Box 932 Kokomo, IN 46903-0932	7/28/06	12375	\$449,485.89
Lorentson Tooling Inc	Attn Jeanne Simmons PO Box 932 Kokomo, IN 46903-0932	7/27/06	11625	\$67,422.00
Lorentson Tooling Inc	Bose McKinney & Evans Llp Jeannette Eisan Hinshaw 135 N Pennsylvania St Ste 2700 Indianapolis, IN 46204	7/27/06	11625	\$67,422.00
Lori A Ostrander	1601 N Averill Ave M C 485 220 075 Flint, MI 48556	8/9/06	16094	\$0.00
Lori Palmer Bivens	1610 Prospect St Elyria, OH 44035-8281	7/7/06	9101	\$0.00
Lorraine M Bessemer	2725 138th Ave Rr 2 Dorr, MI 49323-9537	5/5/06	4826	\$0.00
Louis G Hemmer	204 Irving St Lockport, NY 14094-2546	5/22/06	6465	\$0.00
Louis L Pylant	2001 Rainbow Dr West Monroe, LA 71291-7628	5/5/06	4791	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Louise R King	115 Cherokee Circle S E Cartersville, GA 30120-4063	5/8/06	5129	\$0.00
Louise R King and C Melvin	King Jt Ten 115 Cherokee Circle S E Cartersville, GA 30120-4063	5/8/06	5128	\$0.00
Lounsberry James C	912 N Finn Rd Essexville, MI 48732-9776	7/31/06	14786	\$0.00
LTC Roll & Engineering Co	co Gary H Cunningham Esq Strobl Cunningham & Sharp PC 300 E Long Lake Rd Ste 200 Bloomfield Hills, MI 48304	10/13/05	5	\$0.00
LTX Corporation	Attn Legal Counsel 825 University Ave Norwood, MA 02062	7/17/06	9680	\$231,439.00
Lundberg Denys	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/26/06	11100	\$0.00
Lundberg Edward	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/26/06	11096	\$511,228.11
Luz M Bernal	Hc 01 Box 3051 Maunabo 00707 9714 Pr 00707 9714 , PR	5/12/06	5692	\$0.00
Lydall Thermal Acoustical Sales LLC fka Lydall Westex	Lydall Thermal Acoustical Sales LLC fka Lydall Westex 1241 Buck Shoals Rd PO Box 109 Hamptonville, NC 27020	7/13/06	9463	\$13,850.00
Mac Arthur Corporation	Dennis M Haley P14538 Winegarden Haley Lindholm & Roberston PLC G 9460 S Saginaw St Ste A Grand Blanc, MI 48439	6/22/07	11599, 16616	\$414,063.61
Machined Products Co	2121 Landmeier Rd Elk Grove Village, IL 60007	5/8/06	5115	\$164,214.16
Madden Judith A	31 Auburn Ave Se Grand Rapids, MI 49506-1619	8/9/06	15860	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Madison Investment Trust Series 38	Madison Investment Trust Series 38 6310 Lamar Ave Ste 120 Overland Park, KS 66202	2/21/06 2073		\$28,260.00
Madison Investment Trust Series 38	Madison Investment Trust Series 38 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/1/06 4011		\$22,815.18
Madison Investment Trust Series 38	6310 Lamar Ave Ste 120 Overland Park, KS 66202	11/9/07 16741		\$10,576.32
Madison Investment Trust Series 38	6310 Lamar Ave Ste 120 Overland Park, KS 66202	11/9/07 16742		\$48,846.35
Madison Niche Opportunities Fund LLC	6143 S Willow Dr Ste 200 Greenwood Village, CO 80111	5/1/06 3640		\$46,673.70
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/12/06 5734		\$4,427.84
Manhertz Esther M	3 Bramblewood Ln Rochester, NY 14624	7/28/06 12093		\$0.00
Manufacturers Equipment & Supply Co	Manufacturers Equipment & Supply Co 2401 Lapeer Rd Flint, MI 48503-435	12/2/05 966		\$5,760.88
Marco Manufacturing Co	c/o Patrick J Keating Esq Buckingham Doolittle & Burroughs LLP PO Box 1500 Akron, OH 44309-1500	7/26/06 11132		\$0.00
Marconi Ronald T	89 San Fernando Ln East Amherst, NY 14051-2239	7/5/06 8906		\$0.00
Margaret M Fukuda	7745 Hammel Rd Brighton, MI 48116	8/9/06 15823, 15824, 15827		\$0.00
Maria C Palermo	5 Sweets View Dr Fairport, NY 14450-8423	8/1/06 16191		\$0.00
Marian Inc fka Marian Rubber Products	Wayne Rinker Marian Inc 1011 E St Clair St Indianapolis, IN 46202	7/27/06 11453		\$233,484.89
Marion County Tax Collector	PO Box 970 Ocala, FL 34478-0970	5/4/06 4733		\$331.57

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Marjorie Harris Loeb	32375 Lahser Rd Beverly Hills, MI 48025	7/28/06	12231	\$0.00
Mark A Lewis	6045 Andover Ct Grand Blanc, MI 48434	7/28/06	12413	\$0.00
Mark C Lorenz	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11970	\$0.00
Mark C Lorenz	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11970	\$0.00
Mark G Chema	9677 Burning Tree Dr Grand Blanc, MI 48439	7/31/06	13467	\$0.00
Mark Pyc	Brown Chiari LLP 5775 Broadway Lancaster, NY 14086	3/21/06	2226	\$0.00
Mark Weber	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11960	\$0.00
Mark Weber	Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11960	\$0.00
Marquardt GmbH	Bond Schoeneck & King PLLC Stephen A Donato One Lincoln Ctr 18th Fl Syracuse, NY 13202	7/28/06	12161	\$794,954.68
Marquardt GmbH	Schloss Str 16 Rietheim Weiheim, 78604 Germany	7/28/06	12161	\$794,954.68
Marquardt Switches Inc	Attn Rodney Mayette 2711 Route 20 E Cazenovia, NY 13035	7/28/06	12162	\$78,154.17
Marquardt Switches Inc	Bond Schoeneck & King PLLC Stephen A Donato One Lincoln Ctr 18th Fl Syracuse, NY 13202	7/28/06	12162	\$78,154.17
Marquis Terry L	3388 Winding Rd Kintnersville, PA 18930-9538	7/11/06	9287, 9288, 9289, 9290, 9291, 9292	\$609,382.60

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Martin P Sheridan	5305 Stone Ridge Midland, MI 48640	8/9/06	16159	\$0.00
Mary Beth Cunningham	Jacob & Weingarten P C Attn Howard S Sher 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9786	\$0.00
Mary Beth Sax	470 Washington Grosse Pointe, MI 48230	7/27/06	11345	\$0.00
Mary G Daniels	7254 Farnum St Romulus, MI 48174-2115	5/1/06	3472	\$0.00
Mary G Mullenax	9271 W Calvin Rd Hartstown, PA 16131-1525	7/27/06	11115	\$0.00
Mary H Schafer	1021 Pine Hill Way Carmel, IN 46032	7/28/06	12446	\$0.00
Mary P O'Neill	Maria E Mazza Esq Rieck and Crotty PC 55 W Monroe St Ste 3390 Chicago, IL 60603	3/2/06	2188, 2189	\$0.00
MaryBeth B Maciak	1139 Timberview Tr Bloomfield Hills, MI 48304	7/31/06	13414	\$0.00
Maxine O Brown Luchey	Maxine O Brown Luchey 169 Mariner St Apt 1 Buffalo, NY 14201-1414	5/1/06	3414	\$0.00
Mayne Constance E	20 Ailsa Ct Springboro, OH 45066-1552	7/17/06	9660	\$0.00
Mayne Jimmy C	20 Ailsa Ct Springboro, OH 45066-1552	7/17/06	9659	\$492,325.19
Mc Cree Robin	115 Bayshore Dr Bay City, MI 48706-1172	7/20/06	10061	\$0.00
Mc Donald Daniel W	8493 Fletcher Rd Grand Blanc, MI 48439-8908	6/27/06	8595	\$0.00
Mc Donald Ross J	10809 N Mangrum Ct Fountain Hls, AZ 85268-5517	5/16/06	5928	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
McElheney Wallace	47 Woodbury Dr Lockport, NY 14094	7/12/06	9427	\$0.00
McGill Richard A	1919 Bayview Ln El Paso, TX 79936-3606	7/17/06	9607	\$0.00
McNaughton McKay Electric of Ohio	Clark Hill PLC Attn Robert D Gordon & Shannin L Deeby 500 Woodward Ave Ste 3500 Detroit, MI 48226-3435	3/2/07	16561	\$54,501.01
McNaughton McKay Electric of Ohio	McNaughton McKay Electric Co 1357 E Lincoln Ave Madison Heights, MI 48071-4126	3/2/07	16561	\$54,501.01
MeadWestvaco Corporation	Attn Alfred C Knight Assistant General Counsel 11013 W Broad St Glen Allen, VA 23060-5937	5/23/06	6672	\$60,655.78
MeadWestvaco Corporation	Pillsbury Winthrop Shaw Pittman LLP Karen B Dine 1540 Broadway New York, NY 10036-4039	5/23/06	6672	\$60,655.78
MeadWestvaco Corporation	Pillsbury Winthrop Shaw Pittman LLP Mark D Houle 650 Town Ctr Dr 7th Fl Costa Mesa, CA 92626-7122	5/23/06	6672	\$60,655.78
MeadWestvaco Corporation	Robin L Spear Harry E Garner Pillsbury Winthrop Shaw Pittman LLP 1540 Broadway New York, NY 10036	5/23/06	6672	\$60,655.78
Medalist Industries Inc	Medalist Indl Fastener Div 2700 York Rd Elk Grove Village, IL 60007	7/17/06	9576	\$47,948.54
Meier Barbara	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/24/06	10270	\$0.00
Meier Gerald T	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/21/06	10212	\$848,364.91
Merrill Thomas A	7189 Oak Harbour Cir Noblesville, IN 46062-9417	7/24/06	10569	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Metalforming Technologies Inc	and its subsidiaries MTI Saline MTI Milan et al 980 N Michigan Ave Ste 1900 Chicago, IL 60611	6/11/07	16612	\$0.00
Methode Electronics Inc	c/o Timothy S McFadden Esq Lord Bissell & Brook LLP 111 S Wacker Dr Chicago, IL 60606	8/14/06	16194	\$0.00
Meunier Electronic Supply Inc	3409 E Washington St Indianapolis, IN 46201	5/23/06	6632	\$28,710.20
Michael A Husar Jr	12151 East Sand Hills Rd Scottsdale, AZ 85255	5/9/06	5385	\$833,695.09
Michael A Riselay	6043 Clover Way S Saginaw, MI 48603	6/30/06	8814	\$0.00
MICHAEL A SWEENEY	1540 MILLECOQUINS COURT ROCHESTER , MI 48307-6032		To Be Scheduled	\$120,812.93
Michael K Leslie	2406 Wiltshire Ct Apt 201 Rochester Hills, MI	8/9/06	15950	\$0.00
MICHAEL K STOUT	10669 CHESTNUTHILL LN CENTERVILLE , OH 45458-6000		To Be Scheduled	\$497,455.83
MICHAEL L JULIUS	8906 EAST 96TH ST. #325 FISHERS , IN 46037		To Be Scheduled	\$362,885.41
MICHAEL O ANDERSON	3509 WALTON WAY KOKOMO, IN 46902-4180		To Be Scheduled	\$754,631.06
Michael P Gannon	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11974	\$0.00
Michael P Gannon	Pepper Hamilton Lip Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11974	\$0.00
Michael P Rose	8130 Woodbridge Ct Springboro, OH 45066	7/17/06	9662	\$381,562.70
Michael Richardson	co Gary H Cunningham Esq 101 W Big Beaver 10th Fl Troy, MI 48084	7/31/06	13827	\$0.00

Pg 401 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
MICHAEL S FLIGSTEIN	480 ROLLING GREEN CIR S ROCHESTER HILLS , MI 48309-1258		To Be Scheduled	\$208,513.36
Microsys Technologies Inc	3710 Nashua Drive Unit 1 Mississauga, ON L4V 1M5 Canada	2/17/06	2053, 2054	\$0.00
Midwest Tool & Die Corp	Attn Mark A Warsco Rothberg Logan & Warsco LLP PO Box 11647 Fort Wayne, IN 46859-1647	12/1/06	16441	\$188,282.67
Midwest Tool & Die Corp	Rothberg Logan & Warsco LLP Attn Mark A Warsco 110 W Berry St Ste 2100 PO Box 11647 Fort Wayne, IN 46859	12/1/06	16441	\$188,282.67
Midwest Tool & Die Corp	Thompson & Knight LLP Attn Ira Herman 919 Third Ave 39th Fl New York, NY 10022	12/1/06	16441	\$188,282.67
Mieske Frederick L	5949 North Mackinaw Rd Pinconning, MI 48650-8499	5/26/06	6914	\$0.00
Milan Belans	c o Clark Hill PLC Bryan H Zair and Susanna C Brennan 500 Woodward Ave Ste 3500 Detroit, MI 48226-3435	7/31/06	14935	\$0.00
Milliken & Company	Otterbourg Steindler Houston & Rosen PC Scott L Hazan Stanley L Lane 230 Park Ave New York, NY 10169	7/27/06	11646	\$1,966,663.74
Milliken & Company	1045 Sixth Ave New York, NY 10018	7/27/06	11646	\$1,966,663.74
Minnick Ralph D	Linda George Esq Laudig George Rutherford & Sipes 156 E Market St Ste 600 Indianapolis, IN 46204	7/28/06	12043	\$5,000.00
Mitsui and Co Usa Inc	Attn Sam Danzis Esq 200 Park Ave New York, NY 10166	5/12/06	5778	\$14,196.24
MJ Celco	Robert D Nachman Schwartz Cooper Chartered 180 N La Salle St Chicago, IL 60601	7/28/06	12183	\$0.00
Mobley Md Evelyn H	400 Timberleaf Dr Beavercreek, OH 45430-5100	5/1/06	4443	\$17,392.41

Pg 402 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Moldtech Inc	1900 Commerce Pky Lancaster, NY 14086	5/1/06	3738	\$46,544.80
Molex Connector Corporation	c/o Robert E Richards Esq Sonnenchein Nath & Rosenthal LLP 7800 Sears Tower Chicago, IL 60606	6/14/06	7992	\$400,000.00
Monroe Inc	c/o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	3/22/06	2352	\$69,782.43
Monroe Inc	Miller Johnson Thomas P Sarb 250 Monroe Ave NW Ste 800 PO Box 306 Grand Rapids, MI 49501-0306	3/22/06	2352	\$69,782.43
Montgomery Sharon	5669 Tumbling Creek Rd Hurricane Mills, TN 37078	7/10/06	9213	\$189,726.80
Moore Robert A	PO Box 1122 Grifton, NC 28530-1122	6/30/06	8785	\$0.00
Morabito Dena	Morabito Dena Morabito Dena 12 Gallwood Dr Rochester, NY 14622	6/2/06	7356	\$0.00
Morabito Dena	4609 E Via La Paloma Unit 4 Orange, CA 92869-4956	6/2/06	7356	\$0.00
Morabito Philip	Morabito Philip Morabito Philip 12 Gallwood Dr Rochester, NY 14622	6/2/06	7357	\$0.00
Morabito Philip	4609 E Via La Paloma Unit 4 Orange, CA 92869-4956	6/2/06	7357	\$0.00
Morgan Advanced Ceramics Diamonex Products Div	Paul M Rosenblatt Esq Kilpatrick Stockton LLP 1100 Peachtree St Ste 2800 Atlanta, GA 30309	7/27/06	11534	\$0.00
Morris Letitia K	16435 Spirit Rd Moreno Valley, CA 92555	7/31/06	13513	\$0.00
Mortimore John R	6237 Stansbury Saginaw, MI 48603-2742	7/27/06	11335	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Motor City Electric	Noel Norales 9440 Grinnell Detroit, MI 48213-1151	7/31/06	13590	\$12,842.07
Motor City Electric	Noel Norales 9440 Grinnell Detroit, MI 48213-1151	7/31/06	13592	\$1,901.51
Motor City Electric Co	9440 Grinnell St Detroit, MI 48213-1151	7/31/06	13591	\$0.00
Motorola Inc	Mcdermott Will & Emery Llp James M Sullivan 50 Rockefeller Plaza New York, NY 10020	12/9/05	1157	\$763.98
Motorola Inc	Teresa Trager Credit 1307 E Algonquin Rd SWA2 Schaumburg, IL 60196-1078	12/9/05	1157	\$763.98
Murphy Gary D	122 Stephens Dr Rincon, GA 31326-5428	5/1/06	3524	\$0.00
Murphy Timothy H	486 Christopher Dr Centerville, OH 45458-4976	5/1/06	4125	\$0.00
Muskegon Castings Corp	c o Parmenter O Toole 601 Terrace St Muskegon, MI 49443-0786	7/28/06	12186	\$47,976.06
N D K America Inc	c o Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601-1262	7/24/06	14200	\$1,443,054.11
Nancy K Yakubek	7841 Castle Rock Ne Warren, OH 44484-1410	5/22/06	6472	\$0.00
Naomi C Smuzeski	6117 N Vassar Rd Flint, MI 48506-1237	5/24/06	6771	\$0.00
Nason William E	O 4950 Boyne City Rd Boyne City, MI 49712-0000	6/12/06	7853	\$0.00
National Instruments Corp	Order Team 11500 North Mopac Expressway Austin, TX 78759	7/24/06	10400	\$233,891.61
Neal P Sweeney	5220 Olde Shawboro Grand Blanc, MI 48439	7/27/06	11624	\$0.00
Nelson L Coughlan	Nelson L Coughlan 6578 English Oak Ln Avon, IN 46123-8803	5/17/06	6106	\$0.00

Pg 404 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Neosong Usa Inc	718 W Longview Ln Palatine, IL 60067	5/8/06 5053		\$0.00
Nething Roger L	3129 Moran Rd Birch Run, MI 48415-9023	5/18/06 6281		\$0.00
Neuman Aluminum Automotive Inc Neuman Aluminum Impact Extrusion	Glenn Ross Controller Neuman Aluminum Inc 56 Dunsmore Rd Verona, VA 24482	7/31/06 15454		\$598,180.06
Neuman Aluminum Automotive Inc Neuman Aluminum Impact Extrusion	John S Mairo Esq Brett S Moore Esq Porzio Bromberg & Newman PC 100 Southgate Pkwy Morristown, NJ 07962	7/31/06 15454		\$598,180.06
Newark Electronics	Newark Electronics Corp 4801 N Ravenswood Ave Chicago, IL 60640	6/6/06 7550		\$106,691.28
Newark Electronics	PO Box 94151 Palatine, IL 60094-4151	6/6/06 7550		\$106,691.28
Nez Lupita	PO Box 830 Fort Defiance, AZ 86504	5/17/06 6113		\$0.00
Nicholas G Cassudakis	6025 St Elia Ct Canfield, OH 44406	7/28/06 12121		\$0.00
Nicholson Warren B	112 Venetian Way Sw Pataskala, OH 43062-9147	7/13/06 9419		\$0.00
NORBERT L KELLER	1824 CRAGIN DR BLOOMFIELD, MI 48302-2229		To Be Scheduled	\$429,575.90
Norman C Landers and Marcella	B Landers Jt Ten 4549 S Pennsylvania Ave St Francis, WI 53235-5627	5/8/06 5195, 5199		\$0.00
Norman R Wolcott and Judith L	Wolcott Jt Ten 8670 Telegraph Rd Gasport, NY 14067-9234	4/28/06 3182		\$0.00
Nu Tech Plastics Engineering Inc	Jay A Schwartz Esq P45268 Schwartz Law Firm Pc 37887 W 12 Mile Rd Ste A Farmington Hills, MI 48331	12/27/05 1279		\$100,000.00

Pg 405 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
ODAIL THORNS JR	3678 WHITE TRILLIUM DR W SAGINAW , MI 48603-1923		To Be Scheduled	\$1,694,408.77
Offenbacher Lon	538 Springview Dr Rochester, MI 48307	8/9/06	16258	\$0.00
Ohio Edison Company	Bankruptcy Dept 6896 Miller Rd Rm 204 Brecksville, OH 44141	7/28/06	12181	\$589,907.30
Ohio Public Utilities Commission	Victoria D Garry Asst Ohio Attorney General 441 Vine St 1600 Carew Tower Cincinnati, OH 45202	7/26/06	11128	\$0.00
OKI America Inc	Attn Anna Phan Assistant Controller 785 N Mary Ave Sunnyvale, CA 94085	9/14/06	13743, 16318	\$1,424,726.05
OKI America Inc	Thelen Reid & Priest Llp David A Lowenthal 875 Third Ave New York, NY 10022	9/14/06	13743, 16318	\$1,424,726.05
OKI America Inc	Thelen Reid & Priest LLP Marcus O Colabianchi CA Bar No 208698 101 Second St Ste 1800 San Francisco, CA 94105	9/14/06	13743, 16318	\$1,424,726.05
Olfano Ross A	3023 Tyler Rd Sanborn, NY 14132-9444	5/19/06	6293	\$0.00
Omness Ralph F	5292 Heritage Dr Saginaw, MI 48603-1735	7/31/06	13563	\$0.00
Oneil Darrel W	2131 Bayou Dr S Ruskin, FL 33570	5/15/06	5795	\$0.00
Oneill Brian P	2591 South Shore Dr Flushing, MI 48433-3515	7/26/06	11226	\$826,624.66
Onyx Environmental Services Electronics Recycling Div	Onyx Environmental Services ERD 1275 Mineral Springs Dr Port Washington, WI 53074	3/21/06	2344	\$1,213.39
Optical Cable Corporation Inc	Optical Cable Corporation Inc 5290 Concourse Dr Roanoke, VA 24019	11/21/05	742	\$2,579.97
Ore Hill Hub Fund Ltd	Kelly Drye + Warren Kelly Drye + Warren 101 Park Ave New York, NY 10178	6/27/06	8676	\$245,023.06

Pg 406 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Ore Hill Hub Fund Ltd	Ore Hill Hub Fund Ltd 650 Fifth Ave 9th Fl New York, NY 10019	6/27/06	8676	\$245,023.06
Oren Shoemaker and	Marilyn Shoemaker Jt Ten 56066 Woodridge Three Rivers, MI 49093-9782	5/4/06	4589	\$0.00
Ortie Mendonca Tr Ua Dtd 111601	Ortie Mendonca Tr Ua Dtd 111601 Ortie Mendonca Living Trust 4345 Burney Way Fremont, CA 94538-2617	7/31/06	15360	\$0.00
Oscar de Paula Bernardes Neto	Latin America Internet Development Group Rua Jose de Cristo Moreira 110 Apto 71 Real Parque Morumbi Sao Paulo, SP 05688-090 Brazil	7/26/06	11104	\$0.00
Owens Corning Fiberglass Inc C/o Owens Corning World Headquarters	Attn Mariann Przysiecki 10 6 One Owens Corning Pkwy Toledo, OH 43659	7/25/06	10824	\$53,593.75
Pacific Employers Insurance Company	c o ACE USA Attn Collateral Manager 436 Walnut St Philadelphia, PA 19106	7/28/06	13080	\$0.00
Pacific Employers Insurance Company	Margery N Reed Esquire Duane Morris LLP 30 S 17th St Philadelphia, PA 19103-4196	7/28/06	13080	\$0.00
Page Richard T	7633 Prospect Sta Rd Westfield, NY 14787	5/30/06	7160	\$0.00
Pamela Geller	1715 Carrington Way Bloomfield, MI 48302	7/28/06	12147	\$0.00
Pamela H Waymire	1819 Lord Fitzwalter Dr Miamisburg, OH 45342-2059	5/2/06	4370	\$0.00
Paprocki Jeffrey	4265 Emu Dr Pinckney, MI 48169	7/31/06	15618	\$0.00
Paradise Gail A	4130 Bridlegate Way Dayton, OH 45424-8000	5/8/06	5260	\$0.00
Pariseau Leona R	408 W Page St Rose City, MI 48654-9592	5/16/06	6040	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Pariseau Letitia S	14624 Windemere St Southgate, MI 48195-3709	7/20/06	9973	\$0.00
Pariseau Richard J	388 Gilford Ranch Trail Rose City, MI 48654-9594	8/9/06	15993	\$0.00
Park Ohio Products Inc	7000 Denison Ave Cleveland, OH 44102	7/31/06	15134	\$199,402.98
Parkinson Bruce	1705 Fairway Dr Kokomo, IN 46901	7/31/06	15273	\$0.00
Parkview Metal Products	c/o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	13929	\$134,722.00
Parkview Metal Products	Miller Johnson Thomas P Sarb 250 Monroe Ave NW Ste 800 PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	13929	\$134,722.00
Parrott Scott J	7540 Perry Lake Rd Clarkston, MI 48348-4637	6/30/06	8820	\$0.00
Pasricha Atul	Foley & Lardner LLP Attn David G Dragich 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/31/06	14019	\$0.00
Pasricha Atul	2394 Heronwood Dr Bloomfield Hills, MI 48302	7/31/06	14019	\$0.00
Patricia Helm	Susan Jill Rice Brandt Fisher Alward & Roy PC Attorneys for Patricia Helm 1241 E Eighth St PO Box 5817 Traverse City, MI 49686-5817	7/26/06	11101	\$0.00
Patrick M Griffin	2409 Cedar Key Dr Lake Orion, MI 48360	7/28/06	12169	\$0.00
Paul L Marshall	39060 Kennedy Dr Farmington Hills, MI 48331	7/28/06	12368	\$0.00
Paul R Free	c o Pepper Hamilton LLP Richard A Rossman 100 Renaissance Ctr Ste 3600 Detroit, MI 48243	7/31/06	15599	\$0.00

Pg 408 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Paul Stevens	115 D Gateway Dr Gateway Apts Edwardsville, PA 18704-4464	6/8/06	7688	\$0.00
Paul W Hegwood Jr	641 Heartland Trace Dayton, OH 45458	7/28/06	12416	\$0.00
Pauline Fajardo Howard	Pauline Fajardo Howard 3275 Wolf Ln Valley Mills, TX 76689	5/22/06	6403	\$0.00
PBR Australia Pty Ltd	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	4/4/06	2548	\$378,568.35
PBR Australia Pty Ltd	Foley & Lardner LLP Judy A O'Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	4/4/06	2548	\$378,568.35
PBR Australia Pty Ltd	PBR Australia Pty Ltd Attn Peter Valentine PO Box 176 Bentleigh E VI 3165, Australia	4/4/06	2548	\$378,568.35
Pbr Columbia Llc	Attn David Wheeler 201 Metropolitan Dr West Columbia, SC 29170	5/22/06	6610	\$0.00
Pbr Columbia Llc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	5/22/06	6610	\$0.00
Pbr Columbia Llc	Foley & Lardner LLP Judy A O'Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	5/22/06	6610	\$0.00
Pbr Knoxville Llc	Attn Pres Lawhon 10215 Caneel Dr Knoxville, TN 37931	5/16/06	5980	\$9,157,458.38
Pbr Knoxville Llc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	5/16/06	5980	\$9,157,458.38
Pbr Knoxville Llc	Foley & Lardner LLP Judy A O'Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	5/16/06	5980	\$9,157,458.38

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
PBR Knoxville LLC	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	8/9/06	15847	\$0.00
PBR Knoxville LLC	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	8/9/06	15847	\$0.00
PBR Knoxville LLC	10215 Caneel Dr Knoxville, TN 37931	8/9/06	15847	\$0.00
PBR Tennessee Inc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	8/9/06	15883	\$0.00
PBR Tennessee Inc	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	8/9/06	15883	\$0.00
PBR Tennessee Inc	10215 Caneel Dr Knoxville, TN 37931	8/9/06	15883	\$0.00
Pearsall Linda	9011 Vassar Rd Mount Morris, MI 48458	5/1/06	3647	\$0.00
Penney James	445 N King St Xenia, OH 45385-2207	7/27/06	11395	\$0.00
Pepin Paul S	PO Box 292071 Kettering, OH 45429-0071	7/28/06	11793	\$0.00
Perkins Walter R	53702 Debra Dr Shelby Twp, MI 48316-2302	7/5/06	8973	\$0.00
Perry Malcolm E	484 Whittier Rd Spencerport, NY 14559-9746	5/10/06	5441	\$0.00
PETER F CIAMPA	5264 N. WASHINGTON BLVD INDIANAPOLIS, IN 46220-3061		To Be Scheduled	\$317,887.55
Peterson Jeffery M	41487 Thoreau Ridge Novi, MI 48377	7/31/06	15745	\$0.00
Phillip Crowder	3111 Birch Ave Birmingham, AL 35221-1320	5/1/06	3589	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Phillips Robert	c/o Laudig George Rutherford & Sipes Linda George EsqW Russell Sipes 156 E Market St Ste 600 Indianapolis, IN 46204	7/28/06	12046	\$5,000.00
Picio II Paul C	45782 Keding St Utica, MI 48317-6018	7/31/06	15749	\$0.00
Pillarhouse USA Inc	J Ted Donovan Finkel Goldstein Rosenbloom & Nash LLP 26 Broadway Ste 711 New York, NY 11004	7/21/06	10203	\$14,086.44
Pima County Treasurer Pima County Assessor Pima County Arizona	Pima County Attorneys Office Civil Division 32 N Stone Ave Ste 2100 Tucson, AZ 85701	7/21/06	10248	\$7,969.66
Pitney Bowes Inc Fascimile Div	PO Box 856037 Louisville, KY 40285-6037	7/21/06	10119	\$55,280.37
Plainfield Stamping Texas Inc	PO Box 265 Plainfield, IL 60544	7/28/06	12437	\$7,092.91
Plainfield Tool & Engineering	Plainfield Stamping Illinois 24035 Riverwalk Ct Plainfield, IL 60544-8145	7/28/06	12441	\$1,727.84
Polyone Corporation EM Group	33587 Walker Rd Avon Lake, OH 44012	7/28/06	12002	\$33,099.75
Port City Castings Corp affiliate of Port City Die Cast Inc	c o Parmenter O Toole Port City Castings Corp 601 Terrace St Muskegon, MI 49443-0786	7/28/06	12187	\$90,638.09
Port City Metal Products Inc	c o Parmenter O Toole 601 Terrace St Muskegon, MI 49443-0786	7/28/06	12190	\$5,738.00
Portage County Water Resou Oh	449 S Meridian St PO Box 812 Ravenna, OH 44266	9/8/06	16292	\$17,967.88
Potter Michael	N 38w 26876 Glacier Rd Pewaukee, WI 53072	7/28/06	11911	\$0.00
PPG Industries Inc	Kirkpatrick & Lockhart Nicholson Graham LLP Robert N Michaelson Esq 599 Lexington Ave New York, NY 10022	7/25/06	10710	\$460,507.92

Pg 411 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
PPG Industries Inc	One PPG Pl Pittsburgh, PA 15272	7/25/06 10710		\$460,507.92
Precision Wire Technologies Sierra Liquidity Fund	Precision Wire Technologies Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	3/28/06 2442		\$872.30
Preferred Sourcing LLC	co John R Humphrey One Indiana Sq Ste 3500 Indianapolis, IN 46204	7/27/06 11531		\$0.00
Presseau Claude F	General Delivery C o Hope Hill Childrens Home 700 Hope Hill Rd Hope, KY 40334-7002	7/5/06 9007		\$0.00
Proud Douglas And Esther	c o Luadig George Rutherford & Sipes L George W R Sipes 156 East Market St Ste 600 Indianapolis, IN 46204	7/28/06 12047		\$5,000.00
Purkey Amelia K	2587 Laddie Ct Anderson, IN 46012-9409	6/13/06 7933		\$0.00
Quality Synthetic Rubber Inc	c o Patrick J Keating Esq Buckingham Doolittle & Burroughs LLP PO Box 1500 Akron, OH 44309-1500	7/31/06 15230		\$742,729.51
Quality Synthetic Rubber Inc	c o Patrick J Keating Esq Buckingham Doolittle & Burroughs LLP PO Box 1500 Akron, OH 44309-1500	7/31/06 15231		\$586,771.40
Quinlan John J	242 Irving Terrace Kenmore, NY 14223-2319	4/27/06 2989		\$0.00
Quinlan Kevin J	1982 Rainbow Dr Rochester Hills, MI 48306-3242	7/27/06 11619		\$0.00
R & L Spring Co Eft	1097 Geneva Pkwy Remit Updt 7 99 Letter Lake Geneva, WI 53147	11/6/07 16740		\$15,282.00
R Scott Bailey	3869 Mountain Laurel Blvd Oakland, MI 48363	7/31/06 15578		\$0.00
Rachel G Baxter	13141 Vernon Ave Huntington Woods, MI 48070	7/31/06 14028, 14029, 14030		\$0.00

Pg 412 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Rachel Heidenreich	9445 Hunt Club Tr Warren, OH 44484	8/9/06	16008	\$0.00
Radiall Jerrik Inc	Radiall Jerrik Inc 102 W Julie Dr Tempe, AZ 85283	5/1/06	3711	\$0.00
Raimar James A	3190 Edward Pl Saginaw, MI 48603-2306	5/2/06	4359	\$0.00
Ralph Barreca	5037 N Michigan Kansas City, MO 64118-6034	4/28/06	3231	\$0.00
Ralph J Polehonki	152 Canvasback Dr Warren, OH 44484	7/31/06	13545	\$0.00
RALPH V WILHELM JR	16002 COLLETON CT CARMEL, IN 46033-8140		To Be Scheduled	\$407,617.48
RANDALL L TWEEDY	6727 S 25 E PENDLETON , IN 46064-9588		To Be Scheduled	\$199,203.04
Rapp Michael D	8 Pine Dr Osteen, FL 32764-8509	7/6/06	9066	\$0.00
Rassini SA de CV	c o Sanluis Rassini International Inc 14500 Beck Rd Plymouth, MI 48170	7/28/06	12399	\$334,267.91
Rausch Carl G	347 Glengarry Dr Aurora, OH 44202-8585	8/9/06	16013	\$1,269,121.10
Rawac Plating Company	c o Liquidity Solutions Inc dba Revenue Management One University Plz Ste 312 Hackensack, NJ 07601	9/25/06	16334	\$45,413.53
Ray C Campbell	Jacob & Weingarten P C Attn Howard S Sher 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9784	\$2,652,916.02
Rayhill Michael	255 Timberlink Dr Grand Island, NY 14072	7/31/06	14253	\$0.00
Raymond A Deibel	10120 Creekwood Trl Davisburg, MI 48350	7/31/06	15544	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Raymond F Brandt	1500 East Beard Rd Perry, MI 48872-9521	5/1/06	3582	\$0.00
Raymond Kelhoffer	115 Mary Ann Dr Summerville, SC 29485	4/28/06	3081	\$0.00
Raymond L Johnson Jr	10300 Transit East Amherst, NY 14051	7/28/06	12422	\$0.00
Reba Boyd Hogan	Reba Boyd Hogan Reba Boyd Hogan 107 Lamie Lauson, SC 29456-5457	8/9/06	16074	\$0.00
Reba Boyd Hogan	309 Adams St Decatur, GA 30030	8/9/06	16074	\$0.00
Rebecca S Farless	23625 Broadmoor Pk Ln Novi, MI 48374	7/28/06	12220	\$0.00
Redd Raymond D	6601 Grovebelle Dr Dayton, OH 45424-8121	5/8/06	5170	\$0.00
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	11/28/05	863	\$13,410.00
Regina Buckley	206 Terry Pl Wilmington, DE 19804	4/28/06	3318	\$0.00
Reno Patricia	21089 Ottawa Rd Apple Valley, CA 92308-5809	4/28/06	3039	\$0.00
Rhoades Rita	6787 College Corner Rd Centerville, IN 47330-9622	7/27/06	11325	\$0.00
Richard C Still	15 Duke St Boston, MA 02126-3150	4/26/06	2803	\$0.00
Richard D Specker and Carole J	Specker Jt Ten 15710 Oakmont Dr Kearney, MO 64060-9251	5/8/06	5040	\$0.00
Richard Fryson	Brian P Kish Attorney at Law 6630 Seville Dr Canfield, OH 44406	7/10/06	9245	\$0.00

Pg 414 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Richard J Jok	co Gary H Cunningham Esq 101 W Big Beaver 10th Fl Troy, MI 48084	7/31/06	13831	\$0.00
RICHARD M PATRICK	3934 N STONE GULLY CIR MESA, AZ 85207-1105		To Be Scheduled	\$692,810.81
Richard P Nash	661 Country Lane Frankenmuth, MI 48734	7/31/06	13830	\$0.00
RICHARD P PERLET	149 WARRINGTON DR ROCHESTER , NY 14618-1122		To Be Scheduled	\$394,995.74
Richard W Tanner	6090 Maple Road Frankenmuth, MI 48734	7/31/06	14075	\$0.00
Richard Zwolak	1093 Manitou Rd Hilton, NY 14468-9356	7/25/06	10617	\$0.00
Riegle William E	2111 Sir Lockesley Dr Miamisburg, OH 45342-2047	5/2/06	4386	\$0.00
Ritzenthaler Francis H	7672 Highland Dr Gasport, NY 14067-9264	7/5/06	8939, 8940, 8941, 8942, 8947, 8948	\$440,135.54
Riverside Claims LLC	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024-0540	6/26/06	8502	\$0.00
Riverside Claims LLC	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024-0540	6/26/06	8519	\$40,000.00
Riverside Claims LLC as Assignee for Jan Pak Huntsville	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	11/25/05	4045	\$4,519.20
Riverside Claims LLC as Assignee for Lauren Manufacturing	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8863	\$23,290.40
Riverside Claims LLC as assignee for Product Action International LLC	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8875	\$168,224.07
Riverside Claims LLC as Assignee for SA Technologies Inc	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8860	\$1,655.00

Pg 415 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Riverside Claims LLC as Assignee for Standard Scale & Supply Co	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06 8865		\$1,976.50
Riverside Claims LLC as Assignee for Vanex Fire Systems	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06 8858		\$11,923.00
Riverside Claims LLC as Assignee for Whyco Finishing Technologies LLC	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06 8874		\$101,366.23
RLI Insurance Company	Michael P OConnor Esq 10 Esquire Rd Ste 14 New City, NY 10956	5/23/06 2539, 6668		\$0.00
Robbins Cheryl	636 Delaware Rd Buffalo, NY 14223	5/18/06 6264		\$0.00
Robbins David H	5913 W Wautoma Bch Hilton, NY 14468-9149	7/5/06 9004		\$0.00
Robert Bosch GmbH	Attn Judith Lowitz Adler c/o Robert Bosch Corporation 38000 Hills Tech Dr Farmington Hills, MI 48331	8/16/06 16220		\$2,375,000.00
ROBERT E DETTINGER	4255 SAINT CLOUD WAY CLEVES, OH 45002-2323		To Be Scheduled	\$292,799.13
Robert H Brust	Eastman Kodak Company 343 State St Rochester, NY 14650-0235	7/26/06 11105		\$0.00
Robert J Remenar	Pepper Hamilton LLP Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06 11956		\$0.00
Robert J Remenar	Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06 11956		\$0.00
Robert J Szczesek and Donna M	Szczesek Jt Ten 22 Nicther Rd Lancaster, NY 14086-9708	5/22/06 6548		\$0.00
ROBERT M SIGLER JR	3560 EASTBOURNE DR TROY, MI 48084-1108		To Be Scheduled	\$0.00
ROBERT P HOFFMAN	W192S6781 BLUEGRASS DR. MUSKEGO, WI 53150-8545		To Be Scheduled	\$354,937.89

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Robert S Miller Jr	Delphi Corporation 5725 Delphi Dr Troy, MI 48098-2815	7/31/06	14078	\$0.00
ROBERT W FAGAN	965 E 7TH ST FLINT , MI 48503-2777		To Be Scheduled	\$94,085.60
ROBERT W KESSLER	14 TWIN PINES RD HILTON HEAD ISLAND, SC 29928-2911		To Be Scheduled	\$832,865.81
Robin Mexicana S de RL de CV	Robin Mexicana S de RL de CV c o Robin Industries Inc 1265 W 65 St Cleveland, OH 44102	7/31/06	14270	\$420,000.00
Robinette Dennis B	1379 S 700 E Elwood, IN 46036-8433	6/26/06	8484	\$0.00
Robinson John H	145 Nw Pittock Dr Portland, OR 97210-1074	6/5/06	7412	\$996,915.45
Robinson Logan	4131 Echo Rd Bloomfield Hills, MI 48302-1942	7/20/06	10053	\$0.00
Rock Edward J	1411 Deer Creek Dr Englewood, FL 34223-4217	5/22/06	6546	\$0.00
Rodeman Donald W	1020 Nottingham Ln Kokomo, IN 46902-9551	5/15/06	5790, 5791, 5792, 5793	\$216,347.30
Rodney O'Neal	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Ctr Ste 3600 Detroit, MI 48243-1157	7/28/06	11969	\$0.00
Rodney O'Neal	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11969	\$0.00
Roger A Meiers	3177 Lake Rd N Brockport, NY 14420-9303	6/27/06	8625	\$0.00
Rogers Joseph	3330 Burning Bush Rd Bloomfield Village, MI 48301	7/31/06	15677	\$0.00
Ronald E Jobe	c o Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Suite 3600 Detroit, MI 48243-1157	7/31/06	15622	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Ronald E Jobe	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/31/06	15622	\$0.00
Ronald G Dennis	PO Box 2193 Jacksonville, FL 75766	5/8/06	5153	\$0.00
Ronald K Leisure and Mary L	Leisure Jt Ten 4604 Orleans Dr Kokomo, IN 46902-5374	4/28/06	3254	\$0.00
RONALD L TURKETT	12416 HOWLAND PARK DRIVE PLYMOUTH, MI 48170-6910		To Be Scheduled	\$276,697.57
Ronald M Pogue	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11957	\$0.00
Ronald M Pogue	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11957	\$0.00
Ronald Pirtle	co Robert S Hertzberg Esq Pepper Hamilton LLP 100 Renaissance Center Ste 3600 Detroit, MI 48243-1157	7/28/06	11958	\$0.00
Ronald Pirtle	Pepper Hamilton Llp Anne Marie Aaronson 3000 Two Logan Sq 18th & Arch Sts Philadelphia, PA 19103-2799	7/28/06	11958	\$0.00
RONALD R MALANGA	1567 WOODHILL CIR NE WARREN, OH 44484-3932		To Be Scheduled	\$486,591.99
Ronald Voigt	7665 Townline Bridgeport, MI 48722	7/31/06	13828	\$0.00
RONALD W BELL	161 PORTOFINO DRIVE NORTH VENICE, FL 34275		To Be Scheduled	\$642,941.95
RONALD W COX	9610 OAKHAVEN CT INDIANAPOLIS, IN 46256-2199		To Be Scheduled	\$278,610.96
RONALD W SHIMANEK	4 STRATFORD WAY DANVILLE, IN 46122-1300		To Be Scheduled	\$389,178.70

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Roose Gerard	54327 Birchfield Dr East Shelby Township, MI 48316-1336	7/28/06	12412	\$0.00
Rorabaugh Frederick C	56575 Tamarac Ln Three Rivers, MI 49093-8012	7/28/06	12405	\$0.00
Rose Charles L	12225 E Houghton Lake Dr Houghton Lake, MI 48629-8619	7/27/06	11119	\$368,720.27
Rosemary Bellavia	242 Gina Way Brockport, NY 14420-9407	6/27/06	8618	\$0.00
Rothrist Tube Inc	Attn Linda K Barr Nelson Mullins Riley & Scarborough LLP PO Box 11070 Columbia, SC 29211-1070	4/18/06	2680	\$100,896.19
Rothrist Tube Inc	Nelson Mullins Riley & Scarborough LLP George B Cauthen Jody A Bedenbaugh Meridian Bldg Seventeenth Fl 1320 Main St PO Box 11070 Columbia, SC 29201	4/18/06	2680	\$100,896.19
Rothrist Tube Inc	Nelson Mullins Riley & Scarborough LLP Richard B Herzog 999 Peachtree St Ste 1400 Atlanta, GA 30309	4/18/06	2680	\$100,896.19
Rowe Donald G	7337 N Seymour Rd Flushing, MI 48433-9265	7/31/06	15727	\$0.00
Roy E Hazlett	4346 Queen Ave Franklin, OH 45005-1148	5/10/06	5421	\$0.00
Roy J Alonge	2410 Grand Niagara Falls, NY 14301-2426	5/18/06	6238	\$0.00
Roznowski Joseph J	37750 Pebble Pointe Ct Clinton Township, MI 48038-5124	6/9/06	7755	\$0.00
RT Sub LLC Formerly known as ReceptTec LLC	George E Caston Manager RT Sub LLC 20791 Torrey Pines Way Estero, FL 33928	2/5/07	15939, 16507	\$98,790.36
Runkle Virginia	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9758	\$0.00

Pg 419 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Rupley I Jeffrey P	3317 Orchard Dr Portsmouth, OH 45662-2330	7/26/06	10695	\$0.00
Ryan James J	86 Highland Ave Rochester, NY 14620	5/8/06	5140	\$0.00
Ryan Richard P	8221 Clarence Ln N East Amherst, NY 14051-1997	7/24/06	10445	\$0.00
Rytlewski Doris	4157 Scarlet Oak Dr Saginaw, MI 48603	7/5/06	8971	\$0.00
S Malcolm O Harrison Esqu	PO Box 483 Jackson, MS 39205	8/9/06	16131	\$0.00
S McKee C o B Mcintosh	S McKee C o B Mcintosh S McKee C o B Mcintosh 504 Marick Dr Rock Hill, MO 63119	6/7/06	7610	\$0.00
S McKee C o B Mcintosh	Sandra McKee 250 Dundee Cir St Louis, MO 63137	6/7/06	7610	\$0.00
Sabau Mark D	560 Oakmont Ln Aurora, OH 44202	7/27/06	11268	\$0.00
SABIC Innovative Plastics US LLC	Attn Val Venable 9930 Kincey Ave Huntersville, NC 28078	7/27/06	11310	\$919,726.32
SABIC Innovative Plastics US LLC	Attn Val Venable 9930 Kincey Ave Huntersville, NC 28078	7/27/06	11473	\$3,723,644.04
SABIC Innovative Plastics US LLC	Foley & Lardner LLP Attn David G Dragich 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/06	11310	\$919,726.32
Sager Diana	4333 Painted Turtle Ct Anderson, IN 46013	7/24/06	10440	\$0.00
Salga Plastics Inc	Brian Illion ABC Group 2 Norelco Dr Toronto, ON M9L 2X6	12/15/05	1167	\$0.00
Salrin Sarah	1668 Lincolnshire Dr Rochester Hills, MI 48309	7/31/06	13465	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Samuel Cherwinski Jr	Samuel Cherwinski Jr 2782 S Fenmore Rd Merrill, MI 48637	11/4/05 337		\$0.00
Samuel O Oyefeso	PO Box 1253 Alief, TX 77411-1253	8/9/06 16000		\$0.00
Sanchez Oscar	2319 Cornerstone Rd Cortland, OH 44410	7/31/06 13512		\$0.00
Sandra P Thompkins	4171 Parkman Rd Southington, OH 44470	7/27/06 11605		\$0.00
Sandra Y McCulloch	2602 Invitational Dr Oakland, MI 48363	7/31/06 15444		\$0.00
Sandvik Materials Technology	Attn Dominic Grandinetti PO Box 1220 Scranton, PA 18501-1220	11/15/05 590		\$7,862.55
Satterthwaite C Richard	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/21/06 10217		\$221,062.65
Saundra L Hamlin	505 Unger Ave Englewood, OH 45322	7/25/06 10830		\$0.00
SBC Advanced Solutions	Lowenstein Sandler PC Attn Vincent D'Agostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	12/12/05 1126		\$2,987,478.61
SBC Advanced Solutions	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	12/12/05 1126		\$2,987,478.61
SBC Advanced Solutions	SBC Advanced Solutions PO Box 981268 West Sacramento, CA 95798	12/12/05 1126		\$2,987,478.61
SBC Advanced Solutions Inc	Lowenstein Sandler PC Attn Vincent D'Agostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	11/28/05 912		\$0.00
SBC Advanced Solutions Inc	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	11/28/05 912		\$0.00

Pg 421 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
SBC Advanced Solutions Inc	PO Box 981268 West Sacramento, CA 95798	11/28/05	912	\$0.00
SBC Datacomm	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	12/12/05	1125	\$6,885.03
SBC Datacomm	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	12/12/05	1125	\$6,885.03
SBC Datacomm	SBC Datacomm PO Box 981268 West Sacramento, CA 95798	12/12/05	1125	\$6,885.03
SBC Global	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	1/17/06	1578	\$373,099.88
SBC Global	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	1/17/06	1578	\$373,099.88
SBC Global	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	1/17/06	1582	\$84.94
SBC Global	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	1/17/06	1582	\$84.94
SBC Global	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	1/17/06	1583	\$0.00
SBC Global	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	1/17/06	1583	\$0.00
SBC Global	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	1/17/06	1584	\$238.20
SBC Global	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	1/17/06	1584	\$238.20

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
SBC Global	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	1/17/06	1585	\$336.91
SBC Global	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	1/17/06	1585	\$336.91
SBC Global	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	2/23/06	2103	\$574,354.91
SBC Global	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	2/23/06	2103	\$574,354.91
SBC Global	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	4/3/06	2529	\$174.87
SBC Global	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	4/3/06	2529	\$174.87
SBC Global	SBC Global Bankruptcy Group PO Box 981268 W Sacramento, CA 95798	4/3/06	2529	\$174.87
SBC Global	PO Box 981268 West Sacramento, CA 95798	1/17/06	1578	\$373,099.88
SBC Global	PO Box 981268 West Sacramento, CA 95798	1/17/06	1581	\$816.99
SBC Global	PO Box 981268 West Sacramento, CA 95798	1/17/06	1582	\$84.94
SBC Global	PO Box 981268 West Sacramento, CA 95798	1/17/06	1583	\$0.00
SBC Global	PO Box 981268 West Sacramento, CA 95798	1/17/06	1584	\$238.20
SBC Global	PO Box 981268 West Sacramento, CA 95798	1/17/06	1585	\$336.91

Pg 423 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
SBC Global	PO Box 981268 West Sacramento, CA 95798	2/23/06 2103		\$574,354.91
SBC Long Distance Inc	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	1/17/06 1579		\$0.00
SBC Long Distance Inc	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	1/17/06 1579		\$0.00
SBC Long Distance Inc	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	2/21/06 2102		\$29.60
SBC Long Distance Inc	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	2/21/06 2102		\$29.60
SBC Long Distance Inc	PO Box 981268 West Sacramento, CA 95798	1/17/06 1579		\$0.00
SBC Long Distance Inc	PO Box 981268 West Sacramento, CA 95798	2/21/06 2102		\$29.60
SBC Yellow Pages	Lowenstein Sandler PC Attn Vincent DAgostino & Eric H Horn 1251 Ave of the Americas New York, NY 10020	11/14/05 563		\$0.00
SBC Yellow Pages	Lowenstein Sandler Pc Vincent A Dagostino 65 Livingston Ave Roseland, NJ 07068	11/14/05 563		\$0.00
SBC Yellow Pages	SBC AAS Bankruptcy Coordinator 100 E Big Beaver Troy, MI 48083	11/14/05 563		\$0.00
Schaefer Systems International & Sierra Liquidity Fund	Schaefer Systems Intl Inc PO Box 7009 Charlotte, NC 28241-7009	4/19/06 2696		\$1,174.00
Schaefer Systems International & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/19/06 2696		\$1,174.00
Schaeffler KG	Schaeffler Accounting Services Georg Schafer Str 30 Schweinfurt, 97421 Germany	5/16/06 5907		\$55,850.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Schipper Debra	1900 Empire Blvd Ste 128 Webster, NY 14580-1934	6/28/06	8708	\$0.00
Schipper Roger	1163 Silverstone Rd Holland, MI 49424	7/31/06	13469	\$0.00
Schleich Gary L	7331 Northridge Rd Johnstown, OH 43031-9231	6/9/06	7739	\$0.00
Schrader Bridgeport Intl Inc	Altavista Epd PO Box 102133 Atlanta, GA 30368-2133	7/27/06	11284	\$3,886.35
Schramek James A	5906 Mossy Oaks Dr North Myrtle Beach, SC 29582	5/1/06	3763	\$0.00
Scott A McBain	1613 Black Maple Dr Rochester Hills, MI 48309	7/28/06	12392	\$0.00
Scott Specialty Gases Inc	6141 Easton Rd Plumsteadville, PA 18949	8/9/06	16104	\$4,547.40
Sean P Corcoran	47 Cambridge Pleasant Ridge, MI 48069	7/31/06	15174, 15175, 15176, 15177, 15178, 15179, 15180, 15181, 15182, 15183, 15184	\$0.00
Sears Karen	9609 W Cr 1000 S Losantville, IN 47354-9707	6/5/06	7396	\$0.00
Secretary of Labor on behalf of the Delphi Personal Savings Plan for Hourly Rate Employees in the United States	Peter D Broitman Sr Trial Attorney US Dept of Labor Office of the Solicitor 230 S Dearborn St 8th floor Chicago, IL 60604	7/31/06	15135	\$2,100,000.00
Select Industries Corporation fka Select Tool & Die Corp	W Timothy Miller 425 Walnut Stt Ste 1800 Cincinnati, OH 45202	7/20/06	10014	\$293,548.60
Sergio L Carrillo	1409 Verdi Pl El Paso, TX 79936	7/27/06	11254	\$0.00
Sewar Kenneth D	3535 Wilson Cambria Rd Wilson, NY 14172-9609	7/28/06	12126	\$0.00
Shaffer Lowell K	3389 Sunset Key Circle Punta Gorda, FL 33955-1971	8/9/06	16110	\$514,123.00

Pg 425 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Shannon Glenn W	1016 Kennebec Rd Grand Blanc, MI 48439-4831	7/14/06	9535	\$0.00
SHARON L MILLER	807 Maridon Court Vandalia, OH 45377		To Be Scheduled	\$452,832.57
Sheperd Susan	30225 Ardmore Farmington Hills, MI 48334	8/9/06	15968	\$0.00
Shepherd Lawrence L	561 N Baldwin Rd Oxford, MI 48371-3413	7/24/06	10277	\$0.00
Sherwin Williams Automotive Finishes Corp	Sherwin Williams Automotive Finishes Corp 4440 Warrensville Center Rd Warrensville Heights, OH 44128	3/13/06	2274	\$112,748.03
Sherwin Williams Company	Sherwin Williams Company 101 Prospect Ave NW 625 Republic Bldg Cleveland, OH 44115	1/9/06	1472	\$151,725.90
Sholl J D and Sholl Rosemarie S	350 Staples Dr Rolesville, NC 27571	7/25/06	10572	\$371,390.62
Shoopman Delbert D	3232 Belford Rd Holly, MI 48442-9450	7/14/06	9561	\$0.00
Shrikant M Joshi	54 Raphael Court Williamsville, NY 14221-2772	7/31/06	15598	\$0.00
Shulman Elliott S	6716a Bear Ridge Rd Lockport, NY 14094-9288	5/30/06	7159	\$0.00
Sidney A Scott	2094 Marcia Dr Bellbrook, Ohio 45305	8/9/06	15929	\$0.00
Siemens AG	Charles P Schulman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	4/6/06	2571	\$0.00
Siemens AG	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	4/6/06	2571	\$0.00
Siemens AG	Reed Smith LLP Stephen T Bobo Arlene N Gelman Pia N Thompson 10 S Wacker Dr 40th Fl Chicago, IL 60606	4/6/06	2571	\$0.00

Pg 426 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Siemens Aktiengesellschaft	Charles P Schulman 10 South Wacker Drive 40th FL Chicago, IL 60606	5/1/06 3657		\$4,753.03
Siemens Aktiengesellschaft	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	5/1/06 3657		\$4,753.03
Siemens Aktiengesellschaft	Reed Smith LLP Stephen T Bobo Arlene N Gelman Pia N Thompson 10 S Wacker Dr 40th Fl Chicago, IL 60606	5/1/06 3657		\$4,753.03
Siemens Bulding Technologies Inc	Lauren Newman FagelHaber LLC 55 E Monroe St 40th Fl Chicago, IL 60603	7/31/06 15692		\$5,506.56
Siemens Energy & Automation Inc	c/o Elizabeth L Gunn Esq McGuire Woods LLP One James Center 901 E Cary St Richmond, VA 23219	6/27/06 8675		\$4,423.79
Siemens Energy & Automation Inc Successor By Way of Merger to Siemens Logistics & Assembly Systems Inc	c/o Elizabeth L Gunn Esq McGuire Woods LLP One James Center 901 E Cary St Richmond, VA 23219	6/27/06 8674		\$365,683.90
Siemens plc A&D Division	c/o Elizabeth Gunn Esq McGuire Woods LLP One James Center 901 East Cary St Richmond, VA 23219	6/27/06 8673		\$9,045.88
Siemens VDO Automotive Inc	Charles P Schulman Sachhoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	4/26/06 2773		\$1,000,000.00
Siemens VDO Automotive Inc	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	4/26/06 2773		\$1,000,000.00
Siemens VDO Automotive Inc	Reed Smith LLP Stephen T Bobo Arlene N Gelman Pia N Thompson 10 S Wacker Dr 40th Fl Chicago, IL 60606	4/26/06 2773		\$1,000,000.00
Sierra Liquidity Fund	2699 White Rd Ste 255 Irvine, CA 92614	5/1/06 4211		\$0.00
Sierra Liquidity Fund	2699 White Rd Ste 255 Irvine, CA 92614	7/27/06 11615		\$1,155.00

Pg 427 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Sierra Liquidity Fund	2699 White Rd Ste 255 Irvine, CA 92614	9/26/07	16716	\$0.00
Sierra Liquidity Fund Alexandria Extrusion Co	Sierra Liquidity Fund LLC 2699 White Rd Ste 255 Irvine, CA 92614	12/21/05	1246	\$10,655.00
Sierra Liquidity Fund LLC Assignee Atlas Pressed Metals Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	7/31/06	14681	\$105,924.73
Sierra Liquidity Fund LLC Assignee Dynamic Corporation Assignor	Sierra Liquidity Fund LLC 2699 White Rd Ste 255 Irvine, CA 92614	7/31/06	14669	\$204,762.78
Sierra Liquidity Fund LLC Assignee Eissmann Group Automotive Assignor	Sierra Liquidity Fund LLC 2699 White Rd Ste 255 Irvine, CA 92614	7/31/06	14670	\$11,624.82
Sierra Liquidity Fund LLC Assignee HTT Inc Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	8/9/06	15984	\$26,385.28
Sierra Liquidity Fund LLC Assignee K A Technologies Assignor	Sierra Liquidity Fund LLC 2699 White Rd Ste 255 Irvine, CA 92614	7/31/06	14687	\$13,977.06
Sierra Liquidity Fund LLC Assignee Mayville Engineering Co Inc Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	8/9/06	15983	\$29,987.45
Sierra Liquidity Fund LLC Assignee Metric Equipment Sales Inc Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	8/9/06	15976	\$991.00
Sierra Liquidity Fund LLC Assignee New England Interconnect Systems Inc Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	7/31/06	14682	\$142,900.00
Sierra Liquidity Fund LLC Assignee PVI Industrial Washing Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	7/31/06	14692	\$69,372.55
Sierra Liquidity Fund LLC Assignee Skyworld Interactive Inc Assignor	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	8/9/06	15978	\$16,250.00
Simpson Jannie	5526 N 33rd St Milwaukee, WI 53209	5/8/06	5193	\$0.00
Singer David G	10404 Hwy 27 Lot 395 Frostproof, FL 33843-5203	6/8/06	7642	\$0.00

Pg 428 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Sit Jerold	127 Pineridge Circle Brandon, MS 39047	4/28/06	3071	\$0.00
Sloan Kristin	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9757	\$0.00
Small Parts De Mexico S De RL CV Juarez MX	PO Box 7002 Logansport, IN 46947	7/27/06	11272	\$62,213.04
Small Parts Inc	PO Box 7002 Logansport, IN 46947	7/27/06	11274	\$58,876.97
Smiley Doris M	6119 Pine Creek Crossing Grand Blanc, MI 48439-9730	8/9/06	16128	\$0.00
Smith Diana B	15990 Bayside Pointe West Apt 104 Fort Myers, FL 33908	4/28/06	3246	\$0.00
Smith James E	3126 Armen Ave Dayton, OH 45432-3705	7/28/06	12090	\$0.00
Smith Raymond C	13720 Gulf Blvd Apt 204 Madeira Beach, FL 33708-2549	7/20/06	11909	\$50,062.30
Smith Robert S	3930 East Oakwood Rd Oak Creek, WI 53154-6043	5/4/06	4606	\$0.00
Smith Thomas R	6 Legare Ct Clinton, MS 39056-9300	5/1/06	3527	\$0.00
Smithson Stace J	9053 Twin Oaks Court Flushing, MI 48433-1189	6/26/06	8518	\$0.00
Snell Linda F	8507 Arlington Rd Barker, NY 14012-9606	5/5/06	4796	\$0.00
Snow James E	30328 Pennington Ln Novi, MI 48377	7/24/06	10401	\$0.00
Snyder Iii Marion H	2424 E Cook Rd Grand Blanc, MI 48439-8373	7/31/06	14223	\$0.00
Soffe A F	101 The Northern Rd Liverpool, L23 2RD United Kingdom	5/9/06	5386	\$0.00

Pg 429 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Sojitz Corporation of America	Attn Richard Paice Esq 1211 Ave of the Americas New York, NY 10036	7/26/06	11606	\$50,493.75
Sojitz Corporation of America	Kelley Drye & Warren LLP James S Carr Mark R Somerstein Keith H Wofford 101 Park Ave New York, NY 10178	7/26/06	11606	\$50,493.75
Solgat Jerry J	2292 Maple Rd Saginaw, MI 48601	7/31/06	14171	\$0.00
Solvay Fluorides Llc	3333 Richmond Ave Houston, TX 77098-3007	5/30/06	7089	\$550,066.96
Sosnowchik Barbara K	37407 S Jade Crest Dr Tucson, AZ 85739-1426	9/24/07	16711	\$0.00
Sosnowchik Thomas J	Sosnowchik 37407 S Jade Crest Dr Tucson, AZ 85739	9/27/07	10765, 16710, 16712, 16715	\$861,415.82
Soules Merrie	4603 Sandalwood Dr Las Cruces, NM 88011	7/28/06	12027	\$0.00
South Texas College	Diane W Sanders Linebarger Goggan Blair & Sampson LLP 1949 South IH 35 78741 PO Box 17428 Austin, TX 78760-7428	3/28/07	16590	\$0.00
Southwest Research Institute	Fulbright & Jaworski LLP David A Rosenzweig 666 Fifth Ave New York, NY 10103	7/28/06	12108, 12109	\$21,639.49
Southwest Research Institute	6220 Culebra Rd San Antonio, TX 78228-0510	7/28/06	12108, 12109	\$21,639.49
Sova Janice A	PO Box 101 Freeland, MI 48623-0101	5/8/06	5078	\$0.00
Spansion LLC	Attn Allan J Manzagol 915 DeGuigne Dr M S 251 PO Box 3453 Sunnyvale, CA 94088-3453	7/25/06	10589	\$33,973.92
SPCP Group LLC	Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	12/6/05	1047	\$405,194.95
SPCP Group LLC	Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/7/06	9106	\$190,345.06

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
SPCP Group LLC	Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/7/06 9107		\$71,073.31
SPCP Group LLC	Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/20/06 9993		\$1,035,792.91
SPCP Group LLC	Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/25/06 10574		\$4,480,352.48
SPCP Group LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	12/6/05 1047		\$405,194.95
SPCP Group LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/7/06 9106		\$190,345.06
SPCP Group LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/7/06 9107		\$71,073.31
SPCP Group LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/20/06 9993		\$1,035,792.91
SPCP Group LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/25/06 10574		\$4,480,352.48
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	6/27/06 8657		\$32,760.10
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/7/06 9105		\$246,462.28
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/7/06 9107		\$71,073.31
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/06 11099		\$44,511.79
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/06 11190		\$62,996.25

Pg 431 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/06	11191	\$49,738.28
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/06	11193	\$36,181.55
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/27/06	11429	\$275,394.25
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12828	\$2,671,979.95
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plaza 1st Fl Greenwich, CT 06830	7/31/06	14140	\$1,608,841.43
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14347	\$5,171,725.92
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12006	\$346,527.00
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12007	\$277,314.24
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Irene Wu 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/19/06	9880	\$2,553,527.50
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	6/27/06	8657	\$32,760.10
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/7/06	9105	\$246,462.28
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/19/06	9880	\$2,553,527.50
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/06	11099	\$44,511.79

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/06	11190	\$62,996.25
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/06	11191	\$49,738.28
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/06	11193	\$36,181.55
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/27/06	11429	\$275,394.25
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/06	12006	\$346,527.00
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/06	12007	\$277,314.24
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/06	12828	\$2,671,979.95
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14140	\$1,608,841.43
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14347	\$5,171,725.92
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd Attn Brian Jarmain 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/19/06	9880	\$2,553,527.50
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	United States Steel Corp United States Steel Corp Treasury Department 600 Grant St Rm 1344 Pittsburgh, PA 15219	6/27/06	8657	\$32,760.10

Pg 433 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
SPCP Group LLC as assignee of Beaver Manufacturing Company	Attn Brian Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14133	\$0.00
SPCP Group LLC as assignee of Beaver Manufacturing Company	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14133	\$0.00
SPCP Group LLC as assignee of Energy Conversion Systems Company	Attn Brian Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14135	\$1,027,637.18
SPCP Group LLC as assignee of Energy Conversion Systems Company	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14135	\$1,027,637.18
SPCP Group LLC as assignee of Key Plastics LLC	Attn Brian Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14134	\$165,041.64
SPCP Group LLC as assignee of Key Plastics LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14134	\$165,041.64
SPCP Group LLC as Assignee of Parker Hannifin Corporation	Attn Brian Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14141	\$2,365,813.70
SPCP Group LLC as Assignee of Parker Hannifin Corporation	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14141	\$2,365,813.70
SPCP Group LLC as Assignee of Serigraph Inc	Brian Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14139	\$986,570.28
SPCP Group LLC as Assignee of Serigraph Inc	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14139	\$986,570.28
SPCP Group LLC as Assignee of Serigraph Inc	Paul Weiss Rifkind Wharton & Garrison LLP Attn Brian S Hermann & Penny L Dearborn 1285 Ave of the Americas New York, NY 10019-6064	7/31/06	14139	\$986,570.28
SPCP Group LLC as Assignee of Solution Recovery Services Inc	Attn Brian Jarmain Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14143	\$279,156.30
SPCP Group LLC as Assignee of Solution Recovery Services Inc	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14143	\$279,156.30

Pg 434 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Special Electric	Special Electric 2121 S 116th St West Allis, WI 53227	7/17/06	9601	\$25,211.74
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	4/4/06	2548	\$378,568.35
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	4/4/06	2548	\$378,568.35
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/16/06	5980	\$9,157,458.38
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/22/06	6610	\$0.00
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/22/06	6610	\$0.00
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/25/06	6844	\$2,768,486.44
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	7/31/06	14135	\$1,027,637.18
Special Situations Investing Group Inc	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	14137	\$2,752,068.75
Special Situations Investing Group Inc	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/18/06	9760	\$4,041,686.30
Special Situations Investing Group Inc	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	15423	\$5,875,413.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	4/4/06 2548		\$378,568.35
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	4/4/06 2548		\$378,568.35
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/16/06 5980		\$9,157,458.38
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/06 6610		\$0.00
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/06 6610		\$0.00
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/25/06 6844		\$2,768,486.44
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/18/06 9760		\$4,041,686.30
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/31/06 14135		\$1,027,637.18
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/31/06 14137		\$2,752,068.75
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/31/06 15423		\$5,875,413.00
Sprint Nextel Corp	Attn Bankruptcy Nextel Communications Inc PO Box 172408 Denver, CO 80217-2408	11/10/05 474		\$182,628.93

Pg 436 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Spyker Edward D	777 Doro Ln Saginaw, MI 48604	7/13/06	9448	\$0.00
Stagecoach Cartage	PO Box 26517 El Paso, TX 79926	5/8/06	5069	\$2,990.24
Stang Robert A	7060 E State Route 571 Tipp City, OH 45371-8309	6/5/06	7448	\$0.00
Stanhope John C	3297 Bushnell Campbell Rd Fowler, OH 44418-9762	7/17/06	9691	\$0.00
Stanley Electric Sales of America Inc	c o Mark T Flewelling Esq Afrct LLP 199 S Los Robles Ave Ste 600 Pasadena, CA 91101	7/28/06	12257	\$217,822.60
State of Michigan Department of Treasury	Attn Peggy A Housner Assistant Attorney General Cadillac Place 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	3/27/06	2420	\$2,992,000.00
State of Michigan Department of Treasury	Department of Treasury Revenue AG Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	3/27/06	2420	\$2,992,000.00
State of Michigan Department of Treasury	Department of Treasury Revenue AG Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/2/06	4536	\$0.00
State of Michigan Department of Treasury	Department of Treasury Revenue AG Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/12/06	5761	\$0.00
State of Michigan Department of Treasury	Department of Treasury Revenue AG Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/19/06	6354	\$0.00
State of Michigan Department of Treasury	Department of Treasury Revenue AG Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	5/19/06	6383	\$0.00
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac Pl 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/2/06	4536	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac Pl 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/12/06	5761	\$0.00
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac Pl 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/19/06	6354	\$0.00
State of Michigan Department of Treasury	Peggy A Housner Assistant Attorney General Cadillac Pl 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	5/19/06	6383	\$0.00
Stearns Preston N	1020 Matterhorn Dr Reynoldsburg, OH 43068-1716	5/30/06	7046	\$0.00
Steeprock Alyce	5324 Terry Rd Syracuse, NY 13219	6/15/06	8006	\$0.00
STEPHEN J LARIMORE	4573 N WILDWOOD DR FRANKFORT , IN 46041-8068		To Be Scheduled	\$369,142.92
Stephen Zorich	Stephanie Chandler Cohen Malad LLP One Indiana Sq Ste 1400 Indianapolis, IN 46204	8/9/06	16053	\$0.00
Steven A Kiefer	PO Box 8024 Plymouth, MI 48170-8024	7/31/06	15448	\$0.00
Steven DeRaedt	5747 Kirkridge Trl Rochester Hills, MI 48306	8/9/06	16181	\$0.00
Stimpson Edwin B Co Inc	Stimpson Co 900 Sylvan Ave Bayport, NY 11705-1012	7/31/06	15607	\$2,184.00
Stipp Keith	1281 Covington Bloomfield Hills, MI 48301	7/28/06	12411	\$0.00
Stonehill Institutional Partners LP	co Stonehill Capital Management 885 Third Ave 30th Fl New York, NY 10022	7/28/06	11949	\$1,500,000.00
Straney Michael D	8859 Deerwood Rd Clarkston, MI 48348-2828	7/31/06	13575	\$0.00

Pg 438 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Straney Patrick J	Attn Patricia L Brink 13916 Steprock Canyon Pl Tucson, AZ 85737	10/9/07	8781, 9980, 16722, 16723	\$550,626.45
Striffler Thomas K	537 Meadow Dr Caro, MI 48723-1331	5/1/06	3446	\$0.00
Stroeh Stephen L	3400 S County Rd 900 W Daleville, IN 47334-9611	7/31/06	15365	\$0.00
STUART R ALLEN	265 STAYMAN LN STAUNTON, VA 24401-8993		To Be Scheduled	\$508,298.50
Stull Virginia MD	731 Hidden Cir Dayton, OH 45458	5/1/06	4088	\$0.00
Sumida America Inc	c o Jason Metnick Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601	7/24/06	10372	\$79,613.00
Sumitomo Wiring Systems USA Inc	Max J Newman Esq Schafer and Weiner PLLC Attorneys for Sumitomo Wiring Systems USA Inc 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	2/24/06	2111	\$58,634.22
Superior Plastic Inc	Superior Plastic inc 200 E Big Beaver Rd Suite 112 Troy, MI 48083	7/28/06	12350	\$62,986.06
Supplier Inspection Services Inc	2941 S Gettysburg Ave Dayton, OH 45418	3/27/06	2426	\$98,138.09
Susan E Ford	574 E Tarpon Blvd Nw Port Charlotte, FL 33952-6537	5/10/06	5551	\$0.00
SUSAN K LAWRENCE	1311 N MAIN ST ROCHESTER , MI 48307-1120		To Be Scheduled	\$380,357.86
Suzak Lawrence P	520 Lexington Blvd Royal Oak, MI 48073-2599	7/10/06	9194	\$0.00
Szczesek Robert J	22 Nicther Rd Lancaster, NY 14086-9708	5/22/06	6547	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Takata Corporation	c o Sarah F Sparrow Esq Tuggle Duggins & Meschan PA PO Box 2888 Greensboro, NC 27402	7/26/06	10965, 10968	\$0.00
Tanya L Stubbs	Frank Montemalo C o Culley Marks Tanenbaum And Pezzulo 36 Main St West Ste 500 Rochester, NY 14614-1790	8/1/06	15780	\$0.00
Tax Collector Pinellas County	Attn Betty A Gramley Tax Manager PO Box 2943 Clearwater, FL 33757-2943	5/2/06	4527	\$22,271.34
Technology Properties Ltd	Daniel E Leckrone Technology Properties Ltd Technology Properties Ltd PO Box 20250 San Jose, CA 95160	7/31/06	14943, 14944, 14945, 14946, 14947, 14948, 14949, 14950, 14951, 14952, 14953, 14954, 14955, 14956, 14957, 14958, 14959, 14960, 14961, 14962, 15151, 15152, 15153, 15154, 15155, 15156, 15157, 15158, 15159, 15160, 15161, 15162, 15163, 15164, 15165, 15166, 15167, 15168, 15169, 15170, 15172, 15381, 15382, 15383, 15384, 15385, 15386, 15387, 15388, 15389, 15390, 15391, 15392, 15393, 15394, 15395, 15396, 15397, 15398, 15399, 15400, 15401, 15402, 15403, 15404, 15405, 15406, 15407, 15408, 15409, 15410, 15411, 15412, 15413, 15414, 15415, 15416, 15417, 15418, 15419, 15420, 15421, 15422	\$1,250,000.00
Technology Properties Ltd	Heinz Binder Binder & Malter LLP 2775 Park Ave Santa Clara, CA 95050	7/31/06	14943, 14944, 14945, 14946, 14947, 14948, 14949, 14950, 14951, 14952, 14953, 14954, 14955, 14956, 14957, 14958, 14959, 14960, 14961, 14962, 15151, 15152, 15153, 15154, 15155, 15156, 15157, 15158, 15159, 15160, 15161, 15162, 15163, 15164, 15165, 15166, 15167, 15168, 15169, 15170, 15172, 15381, 15382, 15383, 15384, 15385, 15386, 15387, 15388, 15389, 15390, 15391, 15392, 15393, 15394, 15395, 15396, 15397, 15398, 15399, 15400, 15401, 15402, 15403, 15404, 15405, 15406, 15407, 15408, 15409, 15410, 15411, 15412, 15413, 15414, 15415, 15416, 15417, 15418, 15419, 15420, 15421, 15422	\$1,250,000.00
Temic Automotive of North Americ Inc	c o Robert J Patton Continental Automotive Systems 21440 W Lake Cook Rd Deer Park, IL 60010	6/22/06	8391	\$2,430,476.00
Temic Automotive of North Americ Inc	Motorola Inc co Jason J DeJonker Esq McDermott Will & Emery LLP 227 West Monroe St Chicago, IL 60606-5096	6/22/06	8391	\$2,430,476.00
Tennessee Valley Authority TVA	Harriet A Cooper Assistant General Counsel 400 W Summit Hill Dr Knoxville, TN 37902-1401	3/6/06	2187	\$0.00
TERRY A NEUBAUER	1717 SANTA ANA AVE RANCHO VIEJO, TX 78575-9729		To Be Scheduled	\$377,570.41

Pg 440 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Terry Gay	671 Bending Brook Flushing, MI 48433	8/9/06	16014	\$0.00
Terry M Willingham	1065 Torrey Pines St NE Warren, OH 44484	7/31/06	13541	\$0.00
Tesa AG	Karen Ostad Esq James J DeCristofaro Esq Lovells 590 Madison Ave New York, NY 10022	7/27/06	11681	\$1,837,259.00
Tesa AG	Lovells Karen Ostad 900 Third Ave New York, NY 10022	7/27/06	11681	\$1,837,259.00
Texas Instruments Incorporated	Joseph J Wielebinski Esq Munsch Hardt Kopf & Harr PC 500 N Akard St Suite 3800 Dallas, TX 75201-6659	7/31/06	15378	\$565,661.33
Tgi Direct Inc	5365 Hill 23 Dr Flint, MI 48507-390	7/5/06	8927	\$6,227.10
Tgi Direct Inc	5365 Hill 23 Dr Flint, MI 48507	7/5/06	8929	\$45,159.62
Thacker Walter R	5717 Day Cir E Milford, OH 45150-2357	6/13/06	7948	\$0.00
The Brix Group Inc	David Tilton CFO 541 Division St Campbell, CA 95008	6/19/06	8139	\$19,256.34
The Brix Group Inc	David Tilton CFO 541 Division St Campbell, CA 95008	6/19/06	8229	\$1,648,228.95
The Dayton Power and Light Company	1065 Woodman Dr Dayton, OH 45432	7/24/06	10373	\$37,272.92
The Furukawa Electric Co Ltd	co Penn Ayers Butler Esq Squire Sanders & Dempsey LLP 600 Hansen Wy Palo Alto, CA 94304-1043	4/13/06	2648	\$0.00
The Growing Concern	Jennifer Jones 1918 Bassett El Paso, TX 79901	1/10/06	1507	\$1,039.50
Theodore Lewis	3681 New Castle Dr Rochester Hills, MI 48306	7/25/06	9603, 9604, 10626	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Theresa A Brown formerly Theresa A Mitchell	Theresa A Brown 3417 W York Crt Rochester, MI 48306	7/27/06	11277	\$0.00
Theresa Mosley	3306 Flushing Rd Flint, MI 48504	7/18/06	9731	\$0.00
Thomas Anna	2013 E Second St Flint, MI 48503	7/31/06	14183	\$0.00
Thomas D Goodman	5840 Coronado Ridge Dr El Paso, TX 79912	7/28/06	12115, 12124	\$0.00
THOMAS E RIES	2409 NW TORCH LAKE DR KEWADIN , MI 49648		To Be Scheduled	\$305,924.56
Thomas J Sosnowchik	37407 S Jade Crest Dr Tucson, AZ 85739-1406	9/14/07	16704	\$0.00
Thomas L Arnold	4693 Hamlet Dr N Saginaw, MI 48603	7/28/06	14074	\$0.00
THOMAS L KLUSMEYER	13717 SANTA FE RD. BOONVILLE , MO 65233		To Be Scheduled	\$622,282.64
Thomas N Twomey	Thomas N Twomey 3051 Westman Court Bloomfield Hills, MI 48304	7/31/06	15623	\$0.00
Thomas R Montour	445 Fairway Dr Springboro, OH 45066-1057	8/9/06	15877	\$0.00
Three 60 Productions & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/19/06	2691	\$4,274.40
Timothy J Skinner	42 Birdsong Cir East Amherst, NY 14051	7/31/06	13558	\$0.00
Timothy P Glennon	580 Huntwick PI Roswell, GA 30075	5/25/06	6857	\$0.00
TIP Engineering Group Inc	Mr Anthony Nicholas CEO 33045 Hamilton Ct Ste 103 Farmington Hills, MI 48334	7/24/06	10378	\$26,350.00
TK Holdings Inc	c o Sarah F Sparrow Esq Tuggle Duggins & Meschan PA PO Box 2888 Greensboro, NC 27402	7/26/06	10964	\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
TK Holdings Inc Automotive Systems Laboratory Inc and Takata Seat Belts Inc	c o Sarah F Sparrow Esq Tuggle Duggins & Meschan PA PO Box 2888 Greensboro, NC 27402	7/25/06	10570, 10571	\$0.00
Tompkins Douglass L	9745 Stonerock Ct Centerville, OH 45458-4036	6/23/06	8696	\$0.00
Toni Lee A	Phillips Haynor 5606 Villa Gates Dr Hilliard, OH 43026	5/1/06	3923	\$0.00
Tonyetta L Andrews Exs Est	John F Compton Pur By Est 1665 Elm Ridge Way Null Stone Mountain, GA 30083-5629	5/30/06	6969	\$0.00
Tosch Gay	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9765	\$0.00
Tosch Paul J	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/18/06	9783	\$4,099,753.52
Toshiba America Electronic Components Inc	Lei Lei Wang Ekwall Esq Weiland Golden Smiley Wang Ekwall & Strok 650 Town Center Dr Ste 950 Costa Mesa, CA 92626	7/28/06	12239	\$597,611.14
Tower Automotive Inc	Attn Ryan B Bennett Esq c o Kirkland & Ellis LLP 200 E Randolph Dr Chicago, IL 60601	7/27/06	11443	\$0.00
Tower Automotive Inc	c o Kirkland & Ellis LLP 200 E Randolph Dr Chicago, IL 60601	3/14/07	15221, 16573	\$1,150,000.00
Tower Automotive Inc	Diconza Law Pc Gerard Diconza Esq 630 Third Ave 7th Fl New York, NY 10017	3/14/07	15221, 16573	\$1,150,000.00
Tower Automotive Inc	Diconza Law Pc Gerard Diconza Esq 630 Third Ave 7th Fl New York, NY 10017	7/27/06	11443	\$0.00
Townsend Willie J	1008 Malibu Dr Anderson, IN 46016-2770	8/2/06	15790	\$0.00

Pg 443 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	6/22/06	8372	\$768,480.99
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	6/22/06	8372	\$768,480.99
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/5/06	9037	\$272,409.26
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/5/06	9037	\$272,409.26
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/7/06	9120	\$154,772.90
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/7/06	9120	\$154,772.90
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/13/06	9470	\$1,244,861.71
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/31/06	14239	\$3,445,906.26
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/31/06	14239	\$3,445,906.26
TPO Displays USA Inc fka Mobile Display Systems	c/o Robert N Michaelson Esq Kirkpatrick & Lockhart Nicholson Graham LLP 599 Lexington Ave New York, NY 10022	10/19/06	16375	\$595,386.02
Trans Tron Ltd Inc	101 Electronics Blvd Sw Huntsville, AL 35826	7/11/06	9263	\$2,901,601.14
Trego Michael P	3650 S Iddings Rd West Milton, OH 45383	7/25/06	10842	\$0.00

Pg 444 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Tricon Industries Inc	c o Alex Pirogovsky Ungaretti & Harris LLP 3500 Three First National Plz Chicago, IL 60602	7/5/06	8935	\$71,548.68
Tricon Industries Inc	c o Alex Pirogovsky Ungaretti & Harris LLP 3500 Three First National Plz Chicago, IL 60602	7/5/06	8937	\$0.00
Triton Industries Inc	135 S Lasalle St Dept 4492 Chicago, IL 60674-4492	7/26/06	11229	\$46,587.40
Trott Thomas V	170 English Station Rd Rochester, NY 14616-5511	5/31/06	7171	\$0.00
Troutman Terry	796 Majestic Rochester Hills, MI 48306	7/28/06	12362	\$0.00
TT Electronics OPTEK Technology	David M Schilli Robinson Bradshaw & Hinson P A 101 N Tryon St Ste 1900 Charlotte, NC 28246	7/5/06	9037	\$272,409.26
Tucker Jimmy R	2564 Brookfield Canton, MI 48188-1823	6/28/06	8714	\$0.00
Tyco Electronics Corporation	George D Nagle Jr Credit Mgr PO Box 3608 MS 3826 Harrisburg, PA 17105-3608	7/26/06	10707	\$2,142,948.59
Uniseal Inc	Attn Stacy Baumberger PO Box 6288 Evansville, IN 47719	2/8/06	1916	\$540.00
United Plastics Group Inc	Monika J Machen Monika J Machen Sonnenschein Nath & Rosenthal 8000 Sears Tower Chicago, IL 60606	7/25/06	13572	\$43,513.29
United Plastics Group Inc	William Holbrook Director of Finance United Plastics Group Inc 1420 Kensington Rd Ste 209 Oak Brook, IL 60523	7/25/06	13572	\$43,513.29
United Stars Industries Inc	Sean T Scott Mayer Brown Rowe & Maw 190 S LaSalle St Chicago, IL 60603-3441	10/24/05	16695	\$0.00
United Telephone Company of Ohio	PO Box 7971 Shawnee Mission, KS 66207-0971	5/22/06	6407	\$119,526.48

Pg 445 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Universal Tool and Engineering Company Inc	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204	3/3/06	2174	\$403,340.00
Universal Tool and Engineering Company Inc	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204	3/3/06	2175	\$1,016,065.83
Universal Tool and Engineering Company Inc	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204	5/25/06	6878	\$433,881.97
UPG de Mexico S de RL de CV	Monica J Machen Sonnenschein Nath & Rosenthal LLP 8000 Sears Tower Chicago, IL 60606	7/31/06	13546	\$42,827.19
UPG de Mexico S de RL de CV	William Holbrook Director of Finance United Plastics Group Inc 1420 Kensington Rd Ste 209 Oak Brook, IL 60523	7/31/06	13546	\$42,827.19
Upson Rita	6287 Badger Dr Lockport, NY 14094	5/17/06	6220	\$0.00
US Aeroteam	Robins Kaplan Miller & Ciresi LLP c/o Robert T Kugler Esq A L Brown Esq 800 LaSalle Ave Ste 2800 Minneapolis, MN 55402-2015	7/25/06	10756	\$600,000.00
US Aeroteam	One Edmund St Dayton, OH 45404	7/25/06	10756	\$600,000.00
US Aeroteam Inc	Thomas R Noland Esq Statman Harris Siegel & Eyrich LLC 110 N Main St Ste 1520 Dayton, OH 45402	7/25/06	10711	\$0.00
US Dept of Health and Human Services	Office of the United States Attorney Southern District of New York 86 Chambers St New York, NY 10007	4/6/06	2578	\$0.00
US Equal Employment Opportunity Commission	Anthony J Celebrezze Building 1240 E Ninth St Ste 3001 Cleveland, OH 44199	11/14/07	16747	\$30,000.00
US Equal Employment Opportunity Commission	Donna L Williams Alexander Anthony J Celebrezze Office Bldg 1240 E Ninth St Ste 3001 Cleveland, OH 44199	11/14/07	16747	\$30,000.00

Pg 446 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
US Equal Employment Opportunity Commission	Margaret A Malloy Trial Attorney 33 Whitehall St New York, NY 10004	10/18/07	16727	\$0.00
US Equal Employment Opportunity Commission	Margaret A Malloy 33 Whitehall St New York, NY 10004	10/18/07	16728	\$0.00
US Labor Secretary on behalf of ASEC Manufacturing sponsored Employee Benefit Plans	Robert A Goldberg Esq Usdol 525 S Griffin St Ste 501 Dallas, TX 75202	7/18/06	9826	\$60,000.00
US Securities and Exchange Commission	Attn Bankruptcy Group 3 World Financial Ctr New York, NY 10281	3/16/06	2445	\$0.00
Valdez Rachelle R	5276 Glenwood Creek Dr Clarkston, MI 48348	7/31/06	14063	\$0.00
Valeo Climate Control Corporation	Attn Christopher R Connely 3000 University Dr Auburn Hills, MI 48326	7/27/06	11462	\$156,725.41
Valeo Climate Control Corporation	Honigman Miller Schwartz and Cohn LLP Judy B Calton 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/27/06	11462	\$156,725.41
Valeo Inc	Attn Christopher R Connely Valeo Security Systems 3000 University Dr Auburn Hills, MI 48326	7/31/06	14044	\$0.00
Valeo Inc	Honigman Miller Schwartz and Cohn LLP Judy B Calton 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/31/06	14044	\$0.00
Vandenberg Frederic P	17823 Lost Pond Ln Spring Lake, MI 49456	6/26/06	8575	\$447,978.29
Vanguard Distributors Inc	Drinker Biddle & Reath LLP David B Aaronson Andrew C Kassner One Logan Sq 18th and Cherry Sts Philadelphia, PA 19103-6996	7/11/06	9319	\$788,321.49
Vanguard Distributors Inc	Drinker Biddle & Reath LLP Janice B Grubin 140 Broadway 39th Fl New York, NY 10005-1116	7/11/06	9319	\$788,321.49
Vanguard Distributors Inc	PO Box 608 Savannah, GA 31402	7/11/06	9319	\$788,321.49

Pg 447 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Vanus Gordon R	74 Mustang Rd Edgewood, NM 87015	5/10/06 5552		\$0.00
Vaughn W Boilore	519 East Silver Lake Rd Linden, MI 48451-9002	5/17/06 6170		\$0.00
Vector Cantech Inc	Lindsey Stetson 150 W Jefferson Ste 2500 Detroit, MI 48226-4415	7/31/06 14065		\$249,253.70
Venus J Mcdowell	PO Box 205 South Orange, NJ 07079	8/21/06 13810		\$0.00
VERITAS Software Corporation	Lawrence Schwab Thomas Gaa Bialson Bergen & Schwab 2600 El Camino Real Ste 300 Palo Alto, CA 94306	7/26/06 10913		\$40,867.33
Verizon North Inc	AFNI Verizon 404 Brock Dr Bloomington, IL 61701	3/20/06 2340		\$4,200.00
Vernille Susan	1122 Canopy Trail Webster, NY 14580-8579	5/19/06 6327		\$0.00
Versatile Engineering	Adolf Weiss 1559 W 135th St Gardena, CA 90249	5/1/06 3840		\$35,053.59
Vicki Smith Holbrook	1961 Swallowtail Ct Clayton, OH 45315	7/6/06 9049		\$0.00
Victoria J Overland	14376 Miranna St Brooksville, FL 34613-5976	4/25/06 4086		\$0.00
Victory Packaging LP	Attn Mr Benjamin Samuels Vice Chairman Victory Packaging LLP 3555 Timmons Land Ste 1440 Houston, TX 77027	7/27/06 11640		\$4,183,936.00
Victory Packaging LP	Thompson & Knight LLP Attn Ira L Herman Esq Ira L Herman Esq 919 Third Ave 39th Fl New York, NY 10022	7/27/06 11640		\$4,183,936.00
Vincent H Steinbeiser	1921 Cloverbrook Dr Mineral Ridge, OH 44440-9519	5/24/06 6745		\$0.00
Vincent R Dezorzi	5625 Pine Gate Dr Saginaw, MI 48603	7/31/06 13829		\$0.00

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Vincent W Richard Jr	6197 Cramlane Dr Clarkston, MI 48346-2406	5/1/06	3418	\$0.00
Virgis W Colbert	c o Delphi Corporation 5725 Delphi Dr Troy, MI 48098-2815	7/26/06	11106	\$0.00
Visconti Carl H	1817 Apple Valley Ct Howell, MI 48855-7668	7/28/06	12113	\$0.00
Visteon Corporation	Attn Michael Sharnas One Village Drive Van Buren Township, MI 48111	2/6/06	1850, 1854	\$0.00
Volker J Barth	Delphi Europe Paris Nord2 64 Ave De La Plaine De France Tremblay En France France Roissy Charles De Gaulle Cedex, B P 60059 France	7/27/06	11321	\$0.00
Volland Electric	75 Innsbruck Dr Cheektowaga, NY 14227	7/31/06	14660	\$25,901.84
Von Grabe Joachim	32361 Hampton Ct Fraser, MI 48026-2338	7/14/06	9503	\$0.00
Voplex Inc and Meridian Automotive Systems Inc and affiliates	Matthew Paroly 999 Republic Dr Allen Park, MI 48101	7/28/06	12391	\$359,507.57
Vreeland Jr Roy C	1508 Log Cabin Pt Fenton, MI 48430-1182	5/23/06	6676	\$0.00
W Alan Levijoki	2368 Marjorie Ln Clio, MI 48420	6/29/06	8759	\$692,954.99
Waldo Richard L And Gwendolyn A Waldo Plaintiffs V	c o Laudig George Rutherford & Sipes L George W R Sipes 156 E Market St Ste 600 Indianapolis, IN 46204	7/28/06	12052	\$5,000.00
Warner Supply Inc & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/10/06	2590	\$948.67
Warren Gary H	5208 N Henderson Rd Davison, MI 48423-8417	5/1/06	4153	\$0.00
Warren William S	PO Box 8259 Ann Arbor, MI 48107-8259	6/12/06	7793	\$1,720,220.81

Pg 449 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Wayne H Bank	Jason W Bank Esq 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	7/25/06	10854	\$424,890.38
WAYNE J VARADY	9789 ALHAMBRA LN BONITA SPRINGS, FL 34135-2816		To Be Scheduled	\$292,156.89
Weatherall Jeffrey	Jeffrey Weatherall 5820 Delphi Dr MIC 480 405 250 Troy, MI 48098	7/28/06	12179	\$0.00
Weaver Jr Fred C	820 Remington Dr North Tonawanda, NY 14120	5/18/06	6230	\$0.00
Weinmann Patricia C	2913 Tyler Ave Berkley, MI 48072-1335	8/9/06	16175	\$0.00
Wellman Raymond	Wellman Raymond 1110 Harbor Hill St Winter Garden, FL 34787	6/2/06	7345	\$0.00
Wellman Raymond	4021 Haws Ln Orlando, FL 32814	6/2/06	7345	\$0.00
Wesco Distribution Inc	Kirkpatrick & Lockhart Nicholson Graham LLP Robert N Michaelson Esq 599 Lexington Ave New York, NY 10022	7/28/06	12223	\$28,828.75
Wesco Distribution Inc	225 W Station Square Dr Ste 700 Pittsburgh, PA 15219	7/28/06	12223	\$28,828.75
WESLEY A VINCENT	2658 E. LOCKWOOD STREET MESA, AZ 85213		To Be Scheduled	\$145,458.72
Wesley D Helm	Susan Jill Rice Brandt Fisher Alward & Roy P C Attorneys for Wesley D Helm 1241 E Eighth St Post Office Box 5817 Traverse City, MI 49686-5817	7/26/06	11033	\$943,091.30
West James B	380 Moross Rd Grosse Pointe, MI 48236-2941	5/5/06	4794	\$0.00
Westphal Nancy	341 Haymack Kalamazoo, MI 49004	6/5/06	7462	\$0.00
Westwood Associates Inc	Michelle McNulty PO Box 431 Milford, CT 06460	7/31/06	14918	\$66,399.42

Pg 450 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Westwood Associates Inc	Swidler Berlin LLP Jonathan Guy 3000 K Street NW Ste 300 The Washington Harbour Washington, DC 20007	7/31/06	14918	\$66,399.42
Wettlin Jon	541 S 24th St Saginaw, MI 48601-6108	7/31/06	15637	\$0.00
Wheatley Mary	1240 Woodfield Trail Hemlock, MI 48626-9235	5/11/06	5653	\$0.00
Wilder Cathy L	1305 S Washington St Kokomo, IN 46902-6352	7/25/06	10829	\$0.00
Wilkie Thomas R	19665 Cascade Dr Riverview, MI 48192-8573	7/28/06	12419	\$0.00
William B Hanna	14510 Stephanie St Carmel, IN 46033	7/31/06	13543	\$0.00
WILLIAM C FINK	173 SALIGUIGI WAY LOUDON, TN 37774		To Be Scheduled	\$480,429.41
William C Spelman	1713 Green Acres Dr Kokomo, IN 46901-9549	8/9/06	15998	\$256,474.07
William E Lloyd and Janet E	Lloyd Jt Ten 41 Kristin Dr Rochester, NY 14624-1049	5/1/06	3532	\$0.00
William E Turner	William E Turner William E Turner 1502 Woodhall Flint, MI 48504-1989	6/1/06	7319	\$0.00
William E Turner	PO Box 5505 Flint, MI 48505-0505	6/1/06	7319	\$0.00
WILLIAM E ZIELKE	PO BOX98 FENTON, MI 48430		To Be Scheduled	\$197,943.98
William G Billig Tr	Ua Dtd 091500 Fbo William G Billig Trust Clarkston, MI 48346-2622	5/1/06	3492	\$0.00
William Gerald Vance	4347 Brookstone Dr Saginaw, MI 48603	7/31/06	14831	\$0.00

Pg 451 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
WILLIAM J O'MALLEY JR	3015 TIFFANY COURT CARMEL, IN 46033		To Be Scheduled	\$127,309.70
WILLIAM M JENKINS	105 MAGNOLIA LN NOBLESVILLE , IN 46062-8985		To Be Scheduled	\$200,848.49
William Miller Jr and Lillie M	Miller Jt Ten 3661 Crestview Dr Niagara Falls, NY 14304	6/21/06	8308	\$0.00
William P Downey	3456 Fishinger Rd Columbus, OH 43221-4722	7/31/06	14370	\$0.00
William R Herren	c o Susan M Cook Lambert Leser Isackson Cook & Giunta PC 916 Washington Ave Ste 309 Bay City, MI 48708	7/28/06	11944	\$1,400,340.06
Williams Betty A	23071 Avon Rd Oak Pk, MI 48237-2439	7/24/06	10568	\$0.00
Wingeier Kenneth G	555 Mt Vintage Plantation Dr N Augusta, SC 29860-9264	7/18/06	9800, 9801, 9802, 9803, 9804, 9805	\$946,922.88
Wolcott Norman R	8670 Telegraph Rd Gasport, NY 14067-9234	4/28/06	3183	\$0.00
Womack Janice M	3422 Lynn St Flint, MI 48503-4430	6/1/06	7258	\$0.00
Wood David	2897 Kilburn Court Rochester Hills, MI 48306	7/28/06	12364	\$0.00
Woodbury Marion L	2075 Van Vleet Rd Swartz Creek, MI 48473-9748	7/31/06	13477	\$0.00
Work Lynne H	6145 Windstone Lane Clarkston, MI 48346	8/9/06	16007	\$0.00
Wright C	7040 St Ursula Dr Canfield, OH 44406	7/31/06	13544	\$0.00
Wright Julian	3320 Stutsman Rd Bellbrook, OH 45305-9792	5/4/06	4662	\$0.00

Pg 452 of 458  
 Delphi Corporation  
 Rights Offering Service List

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Wright State University	Attn Gwen M Mattison General Counsel 356 University Hall Dayton, OH 45435	4/27/06 2906		\$82,394.31
Wydner John D	8267 Danville Rd Danville, AL 35619-6412	5/1/06 3912		\$0.00
Yahne John E	546 Hathaway Trl Tipp City, OH 45371-1107	7/27/06 11358		\$0.00
Yazaki North America Inc	Dawn Reamer 6601 Haggerty Rd Canton, MI 48187	7/31/06 13183		\$382,919.41
Yazaki North America Inc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	7/31/06 13183		\$382,919.41
York International Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/31/06 15530, 15531		\$74,971.50
York International Corp	Stephen Bobo 10 S Wacker Dr Suite 4000 Chicago, IL 60606	7/31/06 15530, 15531		\$74,971.50
Youngblood Jones Lilly P	6045 Sheridan Rd Saginaw, MI 48601-9716	6/13/06 7862		\$0.00
Yvonne Roberts	530 Allenhurst Rd Apt A Amherst, NY 14226	5/1/06 3720		\$0.00
Zajaczkowski William M	64 Madison Ave Old Bridge, NJ 08857-1340	5/2/06 4363		\$0.00
Zebula Thomas J	13808 Diversion Dr Sterling Hts, MI 48313-4202	6/19/06 8186		\$0.00
Zeilinger Barbara A	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/21/06 10259		\$0.00
Zeilinger Robert J	Attn Howard S Sher Jacob & Weingarten P C 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/21/06 10195		\$925,908.17

1	2	4	3	5
Name	Address	Date Filed	Claim Numbers	Discount Rights Offering Participation Amount
Zeller Electric of Rochester Inc aka Zeller Electric Inc	Attn John K McAndrew Woods Oviatt Gilman LLP 700 Crossroads Building 2 State St Rochester, NY 14614	7/28/06	12374	\$33,257.86
Zhou Peter S	789 Stendhal Ln Cupertino, CA 95014-4658	7/25/06	10832	\$0.00
Zizelman James	1887 Hickory Ln Honeoye Falls, NY 14472	8/9/06	15956	\$0.00

## **EXHIBIT F**

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

NOTICE OF MOTION FOR ORDER PURSUANT TO 11 U.S.C. §§ 105(a) AND 502(c)  
ESTIMATING OR PROVISIONALLY ALLOWING CLAIM SOLELY FOR PURPOSES OF  
ADMINISTRATION OF DISCOUNT RIGHTS OFFERING

PLEASE TAKE NOTICE that on December 28, 2007, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) Estimating Or Provisionally Allowing Certain Unreconciled Claims Solely For Purposes Of Administration Of Discount Rights Offering (the "Rights Offering Estimation Motion").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Rights Offering Estimation Motion is attached hereto.

PLEASE TAKE FURTHER NOTICE that the above-referenced Debtors (the "Debtors") have determined that you may be a Discount Rights Offering Eligible Holder (as defined in the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, dated December 10, 2007 (the "Plan") (Docket No. 11386)) and that pursuant to Article 7.15(a)(i) of the Plan, you may be eligible to participate in the Discount Rights Offering. To participate in the Discount Rights Offering, your claim must be allowed, reconciled or temporarily allowed as of the commencement of the confirmation hearing. Because your claim may not be allowed or reconciled, prior to the commencement of the hearing on confirmation of the Plan, the Debtors are seeking to temporarily allow your claim, solely for purpose of participating in the Discount Rights Offering, as set forth below:

Date Filed	Claim Number	Discount Rights Offering Participation Amount
③	④	⑤

PLEASE TAKE FURTHER NOTICE that the deadline for you to object to the Debtors' proposed estimation and temporary allowance of your Claim for the purposes of participation in the Discount Rights Offering, as well as to assert objections to confirmation of the Plan, is 4:00 p.m. (prevailing Eastern time) on January 11, 2008. If you do not respond timely in the manner described below, the order granting the relief requested in the Rights Offering Estimation Motion with respect to your Claim may be entered without any further notice to you.

PLEASE TAKE FURTHER NOTICE that nothing contained herein or in the Rights Offering Estimation Motion is an admission against interest and all rights are fully preserved. Further, nothing in the Rights Offering Estimation Motion is intended to, nor shall any order granting the relief requested in the Rights Offering Estimation Motion, modify, impair, or affect any rights of the Debtors to object to, or seek to estimate, your Claim at a lesser amount for purposes of allowance and distribution. Moreover, to the extent that such provisional allowance or estimation results in your receiving more Discount Rights than you should have received based on the ultimate allowed amount of your claim and such rights are transferred or exercised (the "Excess Discount Rights"), then, in the Reorganized Debtors' sole discretion, (a) an amount of New Common Stock (at Plan value) equivalent to the value of the Excess Discount Rights (at Plan value) (the "Discount Rights Value") will be withheld from the ultimate distribution on account of your claim or (b) you will be required to remit payment to the Reorganized Debtors in an amount equal to the value of the Excess Discount Rights.

PLEASE TAKE FURTHER NOTICE that the following objection procedures apply with respect to the Rights Offering Estimation Motion and the Discount Rights Offering Participation Amount set forth above:

1. Objections, if any, to the Discount Rights Offering Participation Amount above must (a) be in writing, (b) state with specificity the amount at which your claim should be estimated for the purpose of participation in the Discount Rights Offering, (c) include appropriate documentation thereof, (d) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006 (Docket No. 10661), (e) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (f) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (g) be served in hard-copy form so that they are actually received by January 11, 2008 at 4:00 p.m. (prevailing Eastern time) by (i) Delphi Automotive Systems LLC, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: Legal Staff), (ii) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (iii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr. and John K. Lyons), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450

Lexington Avenue, New York, New York 10017 (Att'n: Donald Bernstein and Brian Resnick), (v) counsel for the official committee of unsecured creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) counsel for the official committee of equity security holders, Fried, Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), and (vii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard).

2. If an objection to the Discount Rights Offering Participation Amount above is timely filed, a hearing with respect to the objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, on January 17, 2008 at 10:00 a.m. (prevailing Eastern time).
3. If no objection is timely received, the Discount Rights Offering Participation Amount set forth above shall be controlling with respect to your participation in the Discount Rights Offering.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Rights Offering Estimation Motion by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-249-2691 or by accessing the Debtors' Legal Information Website at [www.delphidocket.com](http://www.delphidocket.com).

Dated: New York, New York  
December 28, 2007

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Thomas J. Matz

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Debtors and Debtors-in-Possession